



**Period Ending:** February 28, 2019

**Issued By:** Controller

# **City of South Bend**

## **Monthly Departmental Financial Report**

<b>Page(s)</b>	<b>Contents</b>
2	<i>Fund Guide</i>
3	<i>Narrative</i>
4 - 7	<i>Summaries</i>
8 - 22	<i>General Fund Departments</i>
23 - 57	<i>Special Revenue Funds</i>
58 - 63	<i>City Debt Service Funds</i>
64 - 78	<i>City Capital Funds</i>
79 - 102	<i>Enterprise Funds</i>
103 - 110	<i>Internal Service Funds</i>
111 - 114	<i>Trust Funds</i>
115 - 120	<i>Tax Increment Financing Funds</i>
121 - 125	<i>Redevelopment Commission Funds</i>
126 - 131	<i>Redevelopment Debt Service Funds</i>

**Distribution**

Mayor  
Chief of Staff  
Deputy Chief of Staff  
Common Council  
Department Heads  
Fiscal Officers

Pete Buttigieg  
Laura O'Sullivan  
Suzanna Fritzberg

**Page # General Fund**

8 101 General Fund

**General Fund Departments**

- 9 101-0101 Mayor
- 10 101-0201 City Clerk
- 11 101-0301 Common Council
- 12 101-0302 WNIT Contract
- 13 101-0401 Administration & Finance
- 14 101-0404 Morris Performing Arts Center
- 15 101-0405 Palais Royale Ballroom
- 16 101-0501 Legal Department
- 17 101-0602 Engineering
- 18 101-0616 Office of Sustainability
- 19 101-0628 AmeriCorps Grant Program
- 20 101-0801 Police Department
- 21 101-0901 Fire Department
- 22 101-1008 Human Rights

**Special Revenue Funds**

- 23 102 Rainy Day
- 24 201 Parks & Recreation
- 25 202 Motor Vehicle Highway
- 26 203 Recreation Nonreverting
- 27 209 Studebaker-Oliver Revitalizing Grants
- 28 210 Economic Development State Grants
- 29 211 Department of Community Investment (DCI)
- 30 212 Dept of Community Investment Grants
- 31 216 Police State Seizures
- 32 217 Gift, Donation, Bequest
- 33 218 Police Curfew Violations
- 34 219 Unsafe Building
- 35 220 Law Enforcement Continuing Education
- 36 221 Landlord Registration
- 37 227 Loss Recovery
- 38 249 Public Safety LOIT
- 39 251 Local Roads & Streets
- 40 257 LOIT Special Distribution
- 41 258 Human Rights Federal Grant
- 42 265 Local Road & Bridge Grant
- 43 273 Morris PAC / Palais Royale Marketing
- 44 274 Morris PAC Self-Promotion
- 45 280 Police Block Grants
- 46 281 Economic Develop Commission-Revenue Bonds
- 47 289 HAZMAT
- 48 291 Indiana River Rescue
- 49 292 Police Grants
- 50 294 Regional Police Academy
- 51 295 COPS MORE Grant
- 52 299 Police Federal Drug Enforcement
- 53 404 County Option Income Tax
- 54 408 Economic Development Income Tax
- 55 410 Urban Development Action Grant
- 56 655 Project Releaf
- 57 705 Police K-9 Unit

**City Debt Service Funds**

- 58 312 2017 Parks Bond Debt Service
- 59 313 Football Hall of Fame Debt Service
- 60 755 South Bend Building Corp
- 61 757 2015 Parks Bond Debt Service
- 62 377 Professional Sports Development
- 63 760 Eddy Street Commons Debt Service

**City Capital Funds**

- 64 401 Coveleski Stadium Capital
- 65 405 Park Nonreverting Capital
- 66 406 Cumulative Capital Development
- 67 407 Cumulative Capital Improvement
- 68 412 Major Moves Construction
- 69 416 Morris Performing Arts Center Capital
- 70 450 Palais Royale Historic Preservation
- 71 451 2018 Fire Station #9 Capital
- 72 452 2018 TIF Park Bond Capital
- 73 471 2017 Parks Bond Capital
- 74 677 Football Hall of Fame Capital
- 75 750 Equipment/Vehicle Leasing
- 76 751 2015 Parks Bond Capital
- 77 753 Smart Streets Bond Capital
- 78 759 Eddy Street Commons Capital

**Page # Enterprise Funds**

- 79 287 Emergency Medical Services Capital
- 80 288 Emergency Medical Services Operating
- 81 600 Consolidated Building Fund
- 82 601 Parking Garages
- 83 610 Solid Waste Operations
- 84 611 Solid Waste Capital
- 85 620 Water Works Operations
- 86 622 Water Works Capital
- 87 624 Water Works Customer Deposit
- 88 625 Water Works Sinking
- 89 626 Water Works Bond Reserve
- 90 629 Water Works Reserve Operations & Maintenance
- 91 640 Sewer Repair Insurance
- 92 641 Sewage Works Operations
- 93 642 Sewage Works Capital
- 94 643 Sewage Works Reserve Operations & Maint.
- 95 649 Sewage Sinking
- 96 653 Sewage Debt Service Reserve
- 97 659 Sewer Bond 2011
- 98 661 Sewer Bond 2012
- 99 667 Storm Sewer Fund
- 100 670 Century Center
- 101 671 Century Center Capital
- 102 672 Century Center Energy Conservation Debt Svc

**Internal Service Funds**

- 103 222 Central Services
- 104 224 Central Services Capital
- 105 226 Liability Insurance
- 106 278 Take Home Vehicle Police
- 107 279 IT / Innovation / 311 Call Center
- 108 711 Self-Funded Employee Benefits
- 109 713 Unemployment Compensation
- 110 714 Parental Leave

**Trust Funds**

- 111 701 Firefighters Pension
- 112 702 Police Pension
- 113 730 City Cemetery
- 114 731 Bowman Cemetery

**Tax Increment Financing Funds**

- 115 324 TIF - River West Development Area (Airport)
- 116 422 TIF - West Washington
- 117 429 TIF - River East Development Area (NE Dev)
- 118 430 TIF - Southside Development #1
- 119 435 TIF - Douglas Road
- 120 436 TIF - River East Residential (NE Res)

**Redevelopment Commission Funds**

- 121 425 Redevelopment Retail Area (Leighton Plaza)
- 122 433 Redevelopment General
- 123 439 Certified Technology Park
- 124 454 Airport Urban Enterprise Zone
- 125 754 Industrial Revolving Fund

**Redevelopment Debt Service Funds**

- 126 315 Redevelopment Bond - Airport Taxable
- 127 317 Coveleski Debt Service Reserve
- 128 328 Redevelopment Bond - Palais Royale
- 129 351 2018 TIF Park Bond Debt Service Reserve
- 130 752 South Bend Redevelopment Authority
- 131 756 Smart Streets Debt Service

**February 2019**

**Monthly Departmental Financial Report**

The City of South Bend developed the attached Monthly Departmental Financial Report to provide current year financial information for each City fund, as well as individual departments within the General Fund, in a condensed format. Information is provided for revenue, expenditures, encumbrances, cash balances, and staffing levels. Also included in this report are text boxes that provide an explanation of revenues, expenditures, staffing, and spending on major capital projects. The staff of the Department of Administration & Finance publishes this consolidated report no later than 30 days after the end of the reporting period.

The Monthly Departmental Financial Report supplements—but does not replace—other financial reports the City prepares such as the Monthly Cash Report, Monthly Financial Report, the Department of Local Government Finance's Annual Financial Report (AFR), or the Comprehensive Annual Financial Report (CAFR).

**Summary Trends & Observations**

As of February 28, 2019, total revenue for the year was \$40,873,377, 12% of estimated revenue. As of February 28, 2018, total revenue received was \$33,304,836. Property taxes are received in June and December each year and are budgeted at \$78,885,295 for 2019. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$32,412,051 in 2019, to be received in monthly installments of \$2.7 million.

As of February 28, 2019, total expenditures were \$60,250,225 and outstanding encumbrances were \$84,814,094, a total of \$145,064,319 which represents 32% of the amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. If encumbrances were excluded, expenditures were 13% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$49,321,953 as of February 28, 2018.

We hope that you find this Monthly Departmental Financial Report useful in better understanding the finances of the City of South Bend. If you have any questions regarding this report, please contact the Department of Administration & Finance by calling 311.

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**February 28, 2019**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>		<b>64,707,205</b>	<b>1,595,921</b>	<b>3,079,312</b>	<b>2,648,459</b>	<b>61,627,893</b>	<b>5%</b>
<b>Special Revenue</b>							
	102 Rainy Day	160,000	17,999	39,372	41,251	120,628	25%
	201 Parks & Recreation	18,392,354	681,270	816,518	320,160	17,575,836	4%
	202 Motor Vehicle Highway	10,506,103	476,991	1,018,130	1,048,878	9,487,973	10%
	203 Recreation Nonreverting	-	-	-	166,737	-	0%
	209 Studebaker-Oliver Revitalizing Grants	110,000	1,558	3,487	41,728	106,514	3%
	210 Economic Development State Grants	746,368	31	18,755	3,994	727,613	3%
	211 Department of Community Investment (DCI)	3,059,369	31,479	43,065	108,258	3,016,304	1%
	212 Dept of Community Investment Grants	5,211,000	208,068	292,935	378,647	4,918,065	6%
	216 Police State Seizures	32,000	391	956	4,663	31,044	3%
	217 Gift, Donation, Bequest	25,800	(442,392)	103,661	19,370	(77,861)	402%
	218 Police Curfew Violations	300	35	62	52	238	21%
	219 Unsafe Building	862,691	22,034	34,424	19,091	828,267	4%
	220 Law Enforcement Continuing Education	281,500	24,105	39,589	46,077	241,911	14%
	221 Landlord Registration	1,000	17	38	255	962	4%
	227 Loss Recovery	4,000	1,079	2,405	3,255	1,595	60%
	249 Public Safety LOIT	8,566,555	715,813	1,432,786	1,274,388	7,133,769	17%
	251 Local Roads & Streets	4,545,689	159,189	327,789	367,162	4,217,901	7%
	257 LOIT Special Distribution	227,500	995	2,407	11,970	225,093	1%
	258 Human Rights Federal Grant	167,400	1,039	11,976	17,479	155,424	7%
	265 Local Road & Bridge Grant	1,200,000	568	1,252	-	1,198,748	0%
	273 Morris PAC / Palais Royale Marketing	15,800	624	735	419	15,065	5%
	274 Morris PAC Self-Promotion	125,400	15,533	15,714	12,132	109,686	13%
	280 Police Block Grants	35	7	15	16	20	43%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	112	-	0%
	289 HAZMAT	10,200	3,308	3,347	109	6,853	33%
	291 Indiana River Rescue	97,445	31,771	43,905	15,516	53,540	45%
	294 Regional Police Academy	22,500	9,878	12,479	16,546	10,021	55%
	295 COPS MORE Grant	92,000	2,504	6,407	28,160	85,593	7%
	299 Police Federal Drug Enforcement	51,000	338	619	6,541	50,381	1%
	404 County Option Income Tax	13,145,794	1,040,564	2,940,206	1,883,856	10,205,588	22%
	408 Economic Development Income Tax	12,277,506	1,346,511	2,343,309	1,837,150	9,934,197	19%
	410 Urban Development Action Grant	46,240	22	11,391	11,268	34,849	25%
	655 Project Relief	454,489	38,400	76,988	77,802	377,501	17%
	705 Police K-9 Unit	2,020	4	9	12	2,011	0%
<b>Special Revenue Total</b>		<b>80,440,058</b>	<b>4,389,731</b>	<b>9,644,729</b>	<b>7,763,052</b>	<b>70,795,329</b>	<b>12%</b>
<b>City Debt Service</b>							
	312 2017 Parks Bond Debt Service	1,119,404	162	203	-	1,119,201	0%
	313 Football Hall of Fame Debt Service	-	-	27	22	(27)	0%
	755 South Bend Building Corp	2,636,750	1,323,342	1,323,342	1,324,193	1,313,408	50%
	757 2015 Parks Bond Debt Service	380,431	64,041	64,041	31,935	316,390	17%
	760 Eddy Street Commons Debt Service	1,301,625	650,123	650,123	425	651,502	50%
<b>City Debt Service Total</b>		<b>5,438,210</b>	<b>2,037,668</b>	<b>2,037,736</b>	<b>1,356,575</b>	<b>3,400,474</b>	<b>37%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	547,518	528,423	532,209	37	15,309	97%
	401 Coveleski Stadium Capital	44,250	126	278	219	43,972	1%
	405 Park Nonreverting Capital	-	-	-	789	-	0%
	406 Cumulative Capital Development	473,444	892	1,734	2,312	471,710	0%
	407 Cumulative Capital Improvement	235,296	770	1,568	1,679	233,728	1%
	412 Major Moves Construction	520,678	257,295	262,964	319,059	257,714	51%
	416 Morris Performing Arts Center Capital	143,500	16,009	16,756	14,199	126,744	12%
	450 Palais Royale Historic Preservation	19,100	609	2,739	4,608	16,361	14%
	451 2018 Fire Station #9 Capital	-	4,924	-	12,078	(12,078)	0%
	452 2018 TIF Park Bond Capital	50,000	17,788	39,343	-	10,657	79%
	471 2017 Parks Bond Capital	3,000	21,295	48,192	-	(45,192)	1606%
	677 Football Hall of Fame Capital	-	732	1,604	1,798	(1,604)	0%
	750 Equipment/Vehicle Leasing	2,037,625	2,991	2,996	917	2,034,629	0%
	751 2015 Parks Bond Capital	-	149	149	557	(149)	0%
	753 Smart Streets Bond Capital	-	18	18	177	(18)	0%
	759 Eddy Street Commons Capital	2,000	7	7	34	1,993	0%
<b>Capital Project Total</b>		<b>4,076,411</b>	<b>852,028</b>	<b>922,635</b>	<b>346,385</b>	<b>3,153,776</b>	<b>23%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	1,130,695	7,009	15,469	1,097,957	1,115,226	1%
	288 Emergency Medical Services Operating	6,175,320	469,589	876,943	567,409	5,298,377	14%
	600 Consolidated Building Fund	4,774,198	146,414	285,788	278,994	4,488,410	6%
	601 Parking Garages	1,287,735	68,230	175,100	207,845	1,112,635	14%
	610 Solid Waste Operations	5,515,200	446,184	880,242	859,889	4,634,958	16%
	611 Solid Waste Capital	1,133,416	148,205	481,156	293,133	652,260	42%
	620 Water Works Operations	20,875,819	1,385,436	2,716,751	2,234,681	18,159,068	13%
	622 Water Works Capital	3,376,000	277,808	556,561	8,600	2,819,439	16%
	624 Water Works Customer Deposit	22,000	2,581	5,661	6,082	16,339	26%
	625 Water Works Sinking	2,025,041	171,165	342,683	332,582	1,682,358	17%
	626 Water Works Bond Reserve	22,000	2,397	5,258	5,615	16,742	24%
	629 Water Works Reserve Operations & Maintenance	266,000	4,605	235,617	62,737	30,383	89%
	640 Sewer Repair Insurance	652,238	57,309	115,928	113,104	536,310	18%
	641 Sewage Works Operations	38,177,405	3,361,364	6,555,366	6,285,574	31,622,039	17%
	642 Sewage Works Capital	5,365,000	449,896	906,049	28,629	4,458,951	17%
	643 Sewage Works Reserve Operations & Maint.	235,717	9,263	172,021	258,887	63,696	73%
	649 Sewage Sinking	7,816,676	650,159	1,300,526	3,282	6,516,150	17%
	653 Sewage Debt Service Reserve	42,000	-	-	3,678	42,000	0%
	659 Sewer Bond 2011	-	-	-	1	-	0%
	661 Sewer Bond 2012	-	-	-	2,577	-	0%
	667 Storm Sewer Fund	1,253,298	-	-	-	1,253,298	0%
	670 Century Center	4,554,375	210,028	1,018,291	605,671	3,536,084	22%
	671 Century Center Capital	900	988	2,081	140	(1,181)	231%
	672 Century Center Energy Conservation Debt Svc	415,464	217	473	221,445	414,991	0%
<b>Enterprise Total</b>		<b>105,116,497</b>	<b>7,868,846</b>	<b>16,647,964</b>	<b>13,478,513</b>	<b>88,468,533</b>	<b>16%</b>
<b>Internal Service</b>							

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**February 28, 2019**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
	222 Central Services	9,450,814	790,705	1,510,460	1,455,313	7,940,354	16%
	224 Central Services Capital	376,200	266	615	729	375,585	0%
	226 Liability Insurance	3,973,197	386,345	735,024	383,454	3,238,173	18%
	278 Take Home Vehicle Police	4,000	1,612	3,465	3,498	535	87%
	279 IT / Innovation / 311 Call Center	8,046,393	674,555	1,360,288	1,153,291	6,686,105	17%
	711 Self-Funded Employee Benefits	12,636,190	1,202,721	2,323,952	3,088,737	10,312,238	18%
	713 Unemployment Compensation	2,000	360	786	907	1,214	39%
	714 Parental Leave	173,446	12,485	25,303	-	148,143	15%
	<b>Internal Service Total</b>	<b>34,662,240</b>	<b>3,069,048</b>	<b>5,959,893</b>	<b>6,085,929</b>	<b>28,702,347</b>	<b>17%</b>
	<b>Trust &amp; Agency</b>						
	701 Firefighters Pension	5,217,138	429	1,644	4,408	5,215,494	0%
	702 Police Pension	6,360,200	2,278	5,063	3,829	6,355,137	0%
	730 City Cemetery	250	50	109	114	141	44%
	731 Bowman Cemetery	-	784	1,716	-	(1,716)	0%
	<b>Trust &amp; Agency Total</b>	<b>11,577,588</b>	<b>3,541</b>	<b>8,533</b>	<b>8,352</b>	<b>11,569,056</b>	<b>0%</b>
<b>City Funds Total</b>		<b>306,018,209</b>	<b>19,816,782</b>	<b>38,300,801</b>	<b>31,687,265</b>	<b>267,717,408</b>	<b>13%</b>
<b>Redevelopment Commission Controlled Funds</b>							
	<b>Tax Increment Financing</b>						
	324 TIF - River West Development Area (Airport)	17,565,949	74,297	367,362	374,107	17,198,587	2%
	422 TIF - West Washington	324,425	3,098	6,605	9,010	317,820	2%
	429 TIF - River East Development Area (NE Dev)	2,865,805	18,856	39,674	37,412	2,826,131	1%
	430 TIF - Southside Development #1	2,259,283	15,608	34,224	30,732	2,225,059	2%
	435 TIF - Douglas Road	-	351	769	692	(769)	0%
	436 TIF - River East Residential (NE Res)	4,274,716	4,846	10,150	5,385	4,264,566	0%
	<b>Tax Increment Financing Total</b>	<b>27,290,178</b>	<b>117,055</b>	<b>458,784</b>	<b>457,339</b>	<b>26,831,394</b>	<b>2%</b>
	<b>Redevelopment</b>						
	425 Redevelopment Retail Area (Leighton Plaza)	-	14	183	21,541	(183)	0%
	433 Redevelopment General	1,071,356	1,059	2,317	30	1,069,039	0%
	439 Certified Technology Park	8,487	1,074	2,348	2,461	6,139	28%
	454 Airport Urban Enterprise Zone	6,000	677	1,481	1,552	4,519	25%
	754 Industrial Revolving Fund	210,000	-	-	14,682	210,000	0%
	<b>Redevelopment Total</b>	<b>1,295,843</b>	<b>2,823</b>	<b>6,329</b>	<b>40,265</b>	<b>1,289,514</b>	<b>0%</b>
	<b>Debt Service</b>						
	315 Redevelopment Bond - Airport Taxable	14,000	1,781	3,908	4,165	10,092	28%
	317 Coveleski Debt Service Reserve	2,010	-	1,076	2,076	935	54%
	328 Redevelopment Bond - Palais Royale	20,000	2,977	6,534	6,964	13,466	33%
	351 2018 TIF Park Bond Debt Svc Reserve	1,000	1,709	3,739	-	(2,739)	374%
	752 South Bend Redevelopment Authority	2,872,200	1,234,266	1,234,266	249,971	1,637,934	43%
	756 Smart Streets Debt Service	1,718,000	857,940	857,940	856,792	860,060	50%
	<b>Debt Service Total</b>	<b>4,627,210</b>	<b>2,098,672</b>	<b>2,107,463</b>	<b>1,119,967</b>	<b>2,519,748</b>	<b>46%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>33,213,231</b>	<b>2,218,551</b>	<b>2,572,576</b>	<b>1,617,571</b>	<b>30,640,656</b>	<b>8%</b>
<b>Grand Total</b>		<b>339,231,440</b>	<b>22,035,333</b>	<b>40,873,377</b>	<b>33,304,836</b>	<b>298,358,064</b>	<b>12%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**February 28, 2019**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Funds</b>								
<b>General Fund</b>								
	101-0101 Mayor's Office	894,679	68,317	131,125	137,687	711	762,843	15%
	101-0201 City Clerk	546,269	35,962	80,437	90,586	37,166	428,667	22%
	101-0301 Common Council	643,595	27,677	77,481	109,697	180,678	385,436	40%
	101-0302 WNIT Contract	43,000	-	-	-	-	43,000	0%
	101-0401 Administration & Finance	2,572,551	181,395	357,643	339,122	6,411	2,208,496	14%
	101-0404 Morris Performing Arts Center	1,344,127	84,556	166,423	139,191	69,784	1,107,919	18%
	101-0405 Palais Royale	481,432	29,470	59,046	55,585	22,417	399,969	17%
	101-0501 Legal Department	1,279,018	84,482	173,122	161,349	1,000	1,104,896	14%
	101-0602 Engineering	3,220,121	230,422	463,605	210,247	188,389	2,568,127	20%
	101-0616 Office of Sustainability	278,815	15,816	25,754	-	-	253,061	9%
	101-0628 AmeriCorps Grant Program	713,239	14,497	25,690	-	19,440	668,109	6%
	101-0801 Police Department	31,349,047	2,274,308	4,928,764	4,609,408	339,571	26,080,713	17%
	101-0901 Fire Department	21,776,520	1,590,932	3,150,861	3,313,107	388,769	18,236,889	16%
	101-1008 Human Rights	385,706	15,433	56,318	64,087	7,912	321,476	17%
	<b>General Fund Total</b>	<b>65,528,119</b>	<b>4,653,268</b>	<b>9,696,270</b>	<b>9,230,067</b>	<b>1,262,247</b>	<b>54,569,602</b>	<b>17%</b>
<b>Special Revenue</b>								
	201 Parks & Recreation	21,776,943	1,269,048	2,895,277	2,146,076	5,855,413	13,026,252	40%
	202 Motor Vehicle Highway	15,318,226	847,428	1,747,057	1,859,278	1,437,988	12,133,181	21%
	203 Recreation Nonreverting	-	-	-	125,148	-	-	0%
	209 Studebaker-Oliver Revitalizing Grants	1,007,782	6,532	63,103	18,048	203,669	741,011	26%
	210 Economic Development State Grants	383,011	4,882	234,882	-	206,710	(58,580)	115%
	211 Department of Community Investment (DCI)	3,152,666	207,763	411,141	428,341	117,537	2,623,988	17%
	212 Dept of Community Investment Grants	5,644,915	261,397	437,331	460,953	2,417,341	2,790,243	51%
	216 Police State Seizures	32,000	-	-	-	-	32,000	0%
	217 Gift, Donation, Bequest	85,976	24,011	29,092	3,461	28,883	28,000	67%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	1,043,437	35,930	79,303	101,928	186,995	777,139	26%
	220 Law Enforcement Continuing Education	517,546	8,822	120,975	74,429	15,773	380,798	26%
	221 Landlord Registration	500	-	-	-	-	500	0%
	227 Loss Recovery	272,506	-	-	134,208	47,506	225,001	17%
	249 Public Safety LOIT	8,566,555	434,781	875,119	1,088,341	-	7,691,436	10%
	251 Local Roads & Streets	6,934,710	142,512	214,995	41,614	1,074,946	5,844,769	19%
	257 LOIT Special Distribution	901,263	52,946	201,846	146,851	654,417	45,000	95%
	258 Human Rights Federal Grant	234,988	8,006	17,637	15,656	18,320	199,031	15%
	265 Local Road & Bridge Grant	1,283,291	-	-	2,655	83,291	1,200,000	6%
	273 Morris PAC / Palais Royale Marketing	30,000	-	-	-	-	30,000	0%
	274 Morris PAC Self-Promotion	75,000	-	-	-	-	75,000	0%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	-	-	-	0%
	289 HAZMAT	10,472	-	529	-	-	9,943	5%
	291 Indiana River Rescue	110,320	1,188	7,983	851	956	101,381	8%
	292 Police Grants	-	-	-	-	-	-	0%
	294 Regional Police Academy	22,500	456	595	4,326	-	21,905	3%
	295 COPS MORE Grant	133,554	623	19,846	27,162	45,054	68,655	49%
	299 Police Federal Drug Enforcement	51,000	22,499	22,499	-	-	28,501	44%
	404 County Option Income Tax	14,945,453	559,686	1,749,687	1,869,905	2,977,703	10,218,063	32%
	408 Economic Development Income Tax	14,170,702	304,958	820,409	346,119	4,467,381	8,882,912	37%
	410 Urban Development Action Grant	60,000	-	15,000	31,814	-	45,000	25%
	655 Project Relief	674,962	4,173	9,957	6,310	-	665,005	1%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	<b>Special Revenue Total</b>	<b>97,443,298</b>	<b>4,197,642</b>	<b>9,974,264</b>	<b>8,933,472</b>	<b>19,839,881</b>	<b>67,629,152</b>	<b>31%</b>
<b>City Debt Service</b>								
	312 2017 Parks Bond Debt Service	1,181,143	-	583,383	-	597,758	3	100%
	313 Football Hall of Fame Debt Service	-	-	-	633,000	-	-	0%
	755 South Bend Building Corp	2,634,750	-	-	-	-	2,634,750	0%
	757 2015 Parks Bond Debt Service	383,732	-	-	-	-	383,732	0%
	760 Eddy Street Commons Debt Service	1,299,125	-	-	-	-	1,299,125	0%
	<b>City Debt Service Total</b>	<b>5,498,750</b>	<b>-</b>	<b>583,383</b>	<b>633,000</b>	<b>597,758</b>	<b>4,317,610</b>	<b>21%</b>
<b>Capital Project</b>								
	377 Professional Sports Development	354,770	-	353,970	462,190	-	800	100%
	401 Coveleski Stadium Capital	104,622	31,667	31,667	-	32,955	40,000	62%
	405 Park Nonreverting Capital	-	-	-	55,621	-	-	0%
	406 Cumulative Capital Development	818,121	26,958	137,641	223,126	353,094	327,385	60%
	407 Cumulative Capital Improvement	28,000	-	-	249,500	-	28,000	0%
	412 Major Moves Construction	1,971,235	193,371	193,371	95,974	1,165,864	611,999	69%
	416 Morris Performing Arts Center Capital	225,462	2,200	2,400	-	21,484	201,578	11%
	450 Palais Royale Historic Preservation	111,967	31,537	31,537	-	5,430	75,000	33%
	451 2018 Fire Station #9 Capital	3,232,757	253,920	826,426	-	2,406,331	(0)	100%
	452 2018 TIF Park Bond Capital	5,308,734	1,144,426	1,232,420	-	2,388,531	1,687,783	68%
	471 2017 Parks Bond Capital	6,207,066	610,253	1,119,887	17,750	2,307,948	2,779,231	55%
	677 Football Hall of Fame Capital	3,514	-	-	14,024	3,514	(0)	100%
	750 Equipment/Vehicle Leasing	3,032,750	358,508	377,476	-	952,712	1,702,562	44%
	751 2015 Parks Bond Capital	58,687	-	24,200	142,569	278,456	(249,969)	516%
	753 Smart Streets Bond Capital	-	-	-	12,431	-	-	0%
	759 Eddy Street Commons Capital	7,650,241	472,520	472,520	-	-	7,177,721	6%
	<b>Capital Project Total</b>	<b>29,107,926</b>	<b>3,125,360</b>	<b>4,803,516</b>	<b>1,273,184</b>	<b>9,916,321</b>	<b>14,388,089</b>	<b>51%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**February 28, 2019**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	3,502,275	-	386,665	477,486	1,469,398	1,646,212	53%
	288 Emergency Medical Services Operating	6,430,669	467,462	927,271	889,940	121,171	5,382,227	16%
	600 Consolidated Building Fund	4,768,302	312,241	668,823	721,765	258,804	3,840,674	19%
	601 Parking Garages	1,906,584	110,141	272,143	134,117	43,756	1,590,685	17%
	610 Solid Waste Operations	5,529,983	491,062	1,168,579	1,043,883	638,460	3,722,944	33%
	611 Solid Waste Capital	1,132,616	147,737	332,921	331,931	628,745	170,949	85%
	620 Water Works Operations	22,812,916	1,802,429	3,664,738	2,785,901	1,688,037	17,460,141	23%
	622 Water Works Capital	3,981,291	-	38,170	1,642	177,121	3,766,000	5%
	624 Water Works Customer Deposit	22,000	2,581	5,245	3,740	-	16,755	24%
	625 Water Works Sinking	2,025,041	3,665	1,722,372	1,849	2,014,541	(1,711,873)	185%
	626 Water Works Bond Reserve	22,000	-	-	-	-	22,000	0%
	629 Water Works Reserve Operations & Maintenance	41,000	4,605	9,327	6,452	-	31,673	23%
	640 Sewer Repair Insurance	663,186	23,652	50,695	65,473	144,410	468,081	29%
	641 Sewage Works Operations	46,142,937	3,614,055	7,065,920	5,200,523	5,693,377	33,383,640	28%
	642 Sewage Works Capital	15,023,292	271,141	614,336	630,501	8,987,864	5,421,092	64%
	643 Sewage Works Reserve Operations & Maint.	84,000	9,263	18,812	12,703	-	65,188	22%
	649 Sewage Sinking	7,781,226	550	1,650	1,500	7,772,676	6,901	100%
	659 Sewer Bond 2011	-	-	-	-	-	-	0%
	661 Sewer Bond 2012	-	-	-	501,426	-	-	0%
	667 Storm Sewer Fund	1,200,000	-	-	-	60,000	1,140,000	5%
	670 Century Center	4,509,882	341,297	630,111	630,654	43,276	3,836,495	15%
	671 Century Center Capital	20,000	-	-	-	-	20,000	0%
	672 Century Center Energy Conservation Debt Svc	416,424	-	-	-	415,424	1,000	100%
	<b>Enterprise Total</b>	<b>128,015,624</b>	<b>7,601,881</b>	<b>17,577,778</b>	<b>13,441,485</b>	<b>30,157,061</b>	<b>80,280,785</b>	<b>37%</b>
<b>Internal Service</b>								
	222 Central Services	9,564,937	758,756	1,470,198	1,510,691	3,553,742	4,540,997	53%
	224 Central Services Capital	402,671	-	14,260	39,181	17,607	370,804	8%
	226 Liability Insurance	4,157,655	311,145	469,845	584,529	382,728	3,305,082	21%
	278 Take Home Vehicle Police	50,000	-	-	-	-	50,000	0%
	279 IT / Innovation / 311 Call Center	9,192,551	567,590	1,681,446	867,826	1,593,316	5,917,789	36%
	711 Self-Funded Employee Benefits	16,622,986	1,662,006	3,164,227	2,377,524	1,329,065	12,129,694	27%
	713 Unemployment Compensation	70,000	933	3,333	565	-	66,667	5%
	714 Parental Leave	155,694	14,636	26,695	1,765	-	128,999	17%
	<b>Internal Service Total</b>	<b>40,216,494</b>	<b>3,315,066</b>	<b>6,830,005</b>	<b>5,382,081</b>	<b>6,876,458</b>	<b>26,510,031</b>	<b>34%</b>
<b>Trust &amp; Agency</b>								
	701 Firefighters Pension	5,112,457	377,846	745,295	891,062	-	4,367,162	15%
	702 Police Pension	6,355,902	557,893	1,072,813	1,103,856	-	5,283,089	17%
	730 City Cemetery	-	-	-	-	-	-	0%
	<b>Trust &amp; Agency Total</b>	<b>11,468,359</b>	<b>935,739</b>	<b>1,818,107</b>	<b>1,994,918</b>	<b>-</b>	<b>9,650,252</b>	<b>16%</b>
<b>City Funds Total</b>		<b>377,278,570</b>	<b>23,828,956</b>	<b>51,283,323</b>	<b>40,888,206</b>	<b>68,649,726</b>	<b>257,345,522</b>	<b>32%</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing</b>								
	324 TIF - River West Development Area (Airport)	43,484,951	653,469	5,763,089	5,833,432	8,878,088	28,843,774	34%
	422 TIF - West Washington	1,695,130	19,380	19,380	74,176	775,272	900,478	47%
	429 TIF - River East Development Area (NE Dev)	12,201,982	-	12,683	380,093	5,097,589	7,091,709	42%
	430 TIF - Southside Development #1	10,352,728	70,957	504,641	12,921	1,413,420	8,434,668	19%
	435 TIF - Douglas Road	208,000	-	-	-	-	208,000	0%
	436 TIF - River East Residential (NE Res)	4,275,000	246,664	2,129,917	2,109,636	-	2,145,083	50%
	<b>Tax Increment Financing Total</b>	<b>72,217,791</b>	<b>990,470</b>	<b>8,429,711</b>	<b>8,410,259</b>	<b>16,164,368</b>	<b>47,623,712</b>	<b>34%</b>
<b>Redevelopment</b>								
	425 Redevelopment Retail Area (Leighton Plaza)	-	-	-	10,813	-	-	0%
	433 Redevelopment General	1,074,000	-	-	-	-	1,074,000	0%
	439 Certified Technology Park	625,000	-	-	-	-	625,000	0%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	-	-	5,832	-	157,000	0%
	<b>Redevelopment Total</b>	<b>1,906,000</b>	<b>-</b>	<b>-</b>	<b>16,645</b>	<b>-</b>	<b>1,906,000</b>	<b>0%</b>
<b>Debt Service</b>								
	315 Redevelopment Bond - Airport Taxable	14,000	1,781	3,621	2,561	-	10,379	26%
	317 Coveleski Debt Service Reserve	525,000	527,517	527,517	-	-	(2,517)	100%
	328 Redevelopment Bond - Palais Royale	20,000	2,977	6,053	4,281	-	13,947	30%
	351 2018 TIF Park Bond Debt Svc Reserve	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	2,861,269	-	-	-	-	2,861,269	0%
	756 Smart Streets Debt Service	1,711,369	-	-	-	-	1,711,369	0%
	<b>Debt Service Total</b>	<b>5,131,638</b>	<b>532,275</b>	<b>537,191</b>	<b>6,842</b>	<b>-</b>	<b>4,594,447</b>	<b>10%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>79,255,429</b>	<b>1,522,745</b>	<b>8,966,902</b>	<b>8,433,746</b>	<b>16,164,368</b>	<b>54,124,159</b>	<b>32%</b>
<b>Grand Total</b>		<b>456,533,999</b>	<b>25,351,701</b>	<b>60,250,225</b>	<b>49,321,953</b>	<b>84,814,094</b>	<b>311,469,680</b>	<b>32%</b>

\* Includes year to date expenditures and encumbrances

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>General Fund</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	41,142,970	-	-	-	-	41,142,970	0%
Other Taxes	4,146,140	-	108,920	108,889	-	4,037,220	3%
Grants/Intergovernmental	323,744	9,384	17,697	-	-	306,047	5%
Licenses & Permits	228,950	35,478	91,315	90,252	-	137,635	40%
Charges for Services	819,177	65,922	103,823	123,569	-	715,354	13%
Fines, Forfeitures, and Fees	8,620	1,593	2,833	1,415	-	5,787	33%
Interest Earnings	300,000	58,061	119,860	106,547	-	180,140	40%
Donations	1,365,000	-	-	-	-	1,365,000	0%
Other Income	2,451,566	275,390	334,755	257,558	-	2,116,811	14%
Payment in Lieu of Taxes (PILOT)	6,340,990	528,416	1,056,830	1,055,414	-	5,284,160	17%
Interfund Allocation Reimb	7,460,048	621,677	1,243,278	904,816	-	6,216,770	17%
Transfers In	120,000	-	-	-	-	120,000	0%
<b>Total Revenue</b>	<b>64,707,205</b>	<b>1,595,921</b>	<b>3,079,312</b>	<b>2,648,459</b>	<b>-</b>	<b>61,627,894</b>	<b>5%</b>
<b>Expenditures by Dept</b>							
101-0101 Mayor's Office	894,679	68,317	131,125	137,687	711	762,843	15%
101-0201 City Clerk	546,269	35,962	80,437	90,586	37,166	428,666	22%
101-0301 Common Council	643,595	27,677	77,481	109,697	180,678	385,436	40%
101-0302 WNIT Contract	43,000	-	-	-	-	43,000	0%
101-0401 Admin & Finance	2,572,551	181,395	357,643	339,122	6,411	2,208,497	14%
101-0404 Morris PAC	1,344,127	84,556	166,423	139,191	69,784	1,107,920	18%
101-0405 Palais Royale	481,432	29,470	59,046	55,585	22,417	399,969	17%
101-0501 Legal Dept	1,279,018	84,482	173,122	161,349	1,000	1,104,896	14%
101-0602 Engineering Dept	3,220,121	230,422	463,605	210,247	188,389	2,568,127	20%
101-0616 Office of Sustainability	278,815	15,816	25,754	-	-	253,061	9%
101-0628 AmeriCorps Program	713,239	14,497	25,690	-	19,440	668,109	6%
101-0801 Police Dept	31,349,047	2,274,308	4,928,764	4,609,408	339,571	26,080,712	17%
101-0901 Fire Dept	21,776,520	1,590,932	3,150,861	3,313,107	388,769	18,236,890	16%
101-1008 Human Rights	385,706	15,433	56,318	64,087	7,912	321,476	17%
<b>Total Expenditures by Dept</b>	<b>65,528,119</b>	<b>4,653,268</b>	<b>9,696,270</b>	<b>9,230,067</b>	<b>1,262,247</b>	<b>54,569,602</b>	<b>17%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	36,663,554	2,713,045	5,480,936	5,138,589	-	31,182,618	15%
Fringe Benefits	12,476,713	895,804	1,763,786	2,048,902	995	10,711,932	14%
<b>Total Personnel</b>	<b>49,140,267</b>	<b>3,608,849</b>	<b>7,244,722</b>	<b>7,187,491</b>	<b>995</b>	<b>41,894,550</b>	<b>15%</b>
<b>Supplies</b>	<b>2,087,630</b>	<b>120,146</b>	<b>240,032</b>	<b>162,639</b>	<b>315,012</b>	<b>1,532,586</b>	<b>27%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,146,352	42,221	296,592	321,553	518,410	1,331,350	38%
Printing & Advertising	148,844	4,514	19,332	14,551	51,001	78,511	47%
Utilities	673,750	62,316	120,879	130,505	28,198	524,673	22%
Education & Training	153,914	8,067	13,252	17,584	12,782	127,880	17%
Travel	98,849	7,663	11,853	12,262	2,861	84,135	15%
Repairs & Maintenance	2,118,581	136,888	326,779	275,453	128,432	1,663,370	21%
Other Interfund Allocations	7,627,252	634,512	1,268,999	955,222	-	6,358,253	17%
Debt Service - Principal	156,589	-	71,332	74,729	80,387	4,870	97%
Debt Service - Interest & Fees	6,624	-	3,304	4,580	2,941	379	94%
Grants & Subsidies	40,000	31	850	12,058	-	39,150	2%
Other Services & Charges	489,387	28,060	61,316	61,440	121,228	306,843	37%
Transfers Out	608,052	-	-	-	-	608,052	0%
<b>Total Services &amp; Charges</b>	<b>14,268,194</b>	<b>924,273</b>	<b>2,194,488</b>	<b>1,879,937</b>	<b>946,240</b>	<b>11,127,466</b>	<b>22%</b>
<b>Capital</b>	<b>32,028</b>	<b>-</b>	<b>17,028</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>53%</b>
<b>Total Expenditures</b>	<b>65,528,119</b>	<b>4,653,268</b>	<b>9,696,270</b>	<b>9,230,067</b>	<b>1,262,247</b>	<b>54,569,602</b>	<b>17%</b>
<b>Net</b>	<b>(820,914)</b>	<b>(3,057,347)</b>	<b>(6,616,958)</b>	<b>(6,581,607)</b>	<b>-</b>	<b>7,058,292</b>	<b>-</b>
<b>Cash Balance</b>			<b>32,321,302</b>	<b>29,773,151</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>	<b>Staffing</b>	<b>Actual</b>
Full Time			Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	8	8	101-0101 Mayor's Office	5
101-0201 City Clerk	5	5	101-0201 City Clerk	1
101-0301 Common Council	9	9	101-0301 Common Council	-
101-0401 Admin & Finance	25	23	101-0401 Admin & Finance	1
101-0404 Morris PAC	8	8	101-0404 Morris PAC	3
101-0405 Palais Royale	3	3	101-0405 Palais Royale	-
101-0501 Legal Dept	10	10	101-0501 Legal Dept	1
101-0602 Engineering Dept	23	22	101-0602 Engineering Dept	3
101-0628 AmeriCorps Grant	2	2	101-0628 AmeriCorps Grant	5
101-0801 Police Dept	243	254	101-0801 Police Dept	23
101-0901 Fire Dept	169	178	101-0901 Fire Dept	-
101-1008 Human Rights	3	3	101-1008 Human Rights	-
<b>Total</b>	<b>508</b>	<b>525</b>	<b>Total</b>	<b>42</b>

**Fund Purpose:**  
- The General Fund is the primary operating fund for City operations including general government, public safety, certain culture and recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. See subsequent pages for detail of expenditures by department.  
- The General Fund original budget is a balanced budget. The amended budget expenditures exceed revenues because the amended budget includes the encumbrances rolled forward from 2018 to 2019.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Department Name</b>	Mayor's Office	<b>Fund/Dept No.</b>	101-0101
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	894,579	68,317	131,125	137,687	-	763,454	15%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	-	-	-	-	100	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>894,679</b>	<b>68,317</b>	<b>131,125</b>	<b>137,687</b>	<b>-</b>	<b>763,554</b>	<b>15%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	543,029	40,887	79,211	71,919	-	463,818	15%
Fringe Benefits	200,065	14,562	28,294	31,972	-	171,771	14%
<b>Total Personnel</b>	<b>743,094</b>	<b>55,449</b>	<b>107,506</b>	<b>103,891</b>	<b>-</b>	<b>635,589</b>	<b>14%</b>
<b>Supplies</b>	864	102	93	144	711	60	93%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	20,925	767	1,490	6,794	-	19,435	7%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	-	695	-	1,800	0%
Travel	2,190	1,980	1,980	1,909	-	210	90%
Repairs & Maintenance	1,000	-	-	267	-	1,000	0%
Other Interfund Allocations	120,197	10,017	20,027	23,674	-	100,170	17%
Debt Service - Principal	1,165	-	-	175	-	1,165	0%
Debt Service - Interest & Fees	144	-	-	43	-	144	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,300	1	30	94	-	3,270	1%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>150,721</b>	<b>12,766</b>	<b>23,527</b>	<b>33,651</b>	<b>-</b>	<b>127,194</b>	<b>16%</b>
<b>Capital</b>	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	<b>894,679</b>	<b>68,317</b>	<b>131,125</b>	<b>137,687</b>	<b>711</b>	<b>762,843</b>	<b>15%</b>
<b>Net</b>	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	8	8
Part-Time /Seasonal/Temporary	N/A	5
<b>Total</b>	<b>8</b>	<b>13</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. Other revenue is from the sale of City of South Bend merchandise such as t-shirts and pins.

**Department Purpose:**

Leading the community to become a model city through formulating policy, directing operations, and responding to customer concerns. The Mayor is the elected chief executive officer of the city.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2019, a full-time staff member was added to help with projects in the Mayor's office as well as city-wide programs. This position is offset by the removal of a part-time position. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. In 2019, interfund allocations decreased due to a change in the overall IT allocation which charged less IT overhead to the smaller departments.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>City Clerk</b>	<b>Fund/Dept No.</b>	<b>101-0201</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	546,269	35,962	80,437	90,586	-	465,832	15%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>546,269</b>	<b>35,962</b>	<b>80,437</b>	<b>90,586</b>	<b>-</b>	<b>465,832</b>	<b>15%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	273,873	20,234	40,931	37,917	-	232,942	15%
Fringe Benefits	97,076	6,940	13,915	15,987	-	83,161	14%
<b>Total Personnel</b>	<b>370,949</b>	<b>27,173</b>	<b>54,846</b>	<b>53,904</b>	<b>-</b>	<b>316,103</b>	<b>15%</b>
<b>Supplies</b>	<b>12,013</b>	<b>1,260</b>	<b>4,340</b>	<b>1,607</b>	<b>740</b>	<b>6,933</b>	<b>42%</b>
<b>Services &amp; Charges</b>							
Professional Services	30,263	122	2,449	7,920	11,550	16,264	46%
Printing & Advertising	27,986	823	4,151	6,221	17,373	6,462	77%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,855	-	-	-	2,855	3,000	49%
Travel	6,950	-	-	-	-	6,950	0%
Repairs & Maintenance	10,676	31	1,059	5,000	4,648	4,969	53%
Other Interfund Allocations	76,327	6,361	12,717	15,152	-	63,610	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,250	191	876	781	-	4,374	17%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>163,307</b>	<b>7,528</b>	<b>21,251</b>	<b>35,075</b>	<b>36,426</b>	<b>105,629</b>	<b>35%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>546,269</b>	<b>35,962</b>	<b>80,437</b>	<b>90,586</b>	<b>37,166</b>	<b>428,665</b>	<b>22%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	5	5
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>5</b>	<b>6</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund.

**Department Purpose:**

We ensure the integrity and accuracy of City records, and liaise between the Common Council, City Administration and South Bend residents fostering relationships and common ground.

We accomplish our mission by:

- Serving as a responsible steward of information and historical artifacts
- Empowering the community to engage
- Supporting open and transparent government
- Striving for the highest degree of excellence in customer service

**Explanation of Expenditures and Significant Changes/Variations:**

In 2019, interfund allocations decreased due to a change in the overall IT allocation which charged less IT overhead to the smaller departments. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Common Council</b>	<b>Fund/Dept No.</b>	<b>101-0301</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	643,595	27,677	77,481	109,697	-	566,114	12%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>643,595</b>	<b>27,677</b>	<b>77,481</b>	<b>109,697</b>	<b>-</b>	<b>566,114</b>	<b>12%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	218,200	14,222	28,194	26,877	-	190,006	13%
Fringe Benefits	111,880	7,955	15,891	21,269	-	95,989	14%
<b>Total Personnel</b>	<b>330,080</b>	<b>22,177</b>	<b>44,085</b>	<b>48,146</b>	<b>-</b>	<b>285,995</b>	<b>13%</b>
<b>Supplies</b>	<b>6,465</b>	<b>237</b>	<b>271</b>	<b>3,694</b>	<b>1,457</b>	<b>4,737</b>	<b>27%</b>
<b>Services &amp; Charges</b>							
Professional Services	222,927	189	21,601	32,016	177,275	24,051	89%
Printing & Advertising	10,948	230	1,773	1,156	1,945	7,230	34%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	-	-	-	1,000	0%
Travel	5,000	-	-	-	-	5,000	0%
Repairs & Maintenance	4,750	-	-	13,687	-	4,750	0%
Other Interfund Allocations	56,532	4,711	9,422	10,354	-	47,110	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,893	133	329	644	-	5,564	6%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>307,050</b>	<b>5,263</b>	<b>33,124</b>	<b>57,857</b>	<b>179,220</b>	<b>94,705</b>	<b>69%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>643,595</b>	<b>27,677</b>	<b>77,481</b>	<b>109,697</b>	<b>180,678</b>	<b>385,437</b>	<b>40%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	9	9
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>9</b>	<b>9</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund.

**Department Purpose:**

The fiscal body of the City, which exists to make certain that our City Government is always responsive to the needs of our residents & that the betterment of South Bend is always our highest priority. There are nine elected (9) Council Members.

**Explanation of Expenditures and Significant Changes/Variations:**

New for 2019, an additional \$25,000 is budgeted for professional services for an outside financial advisor. In 2019, interfund allocations decreased due to a change in the overall IT allocation which charged less IT overhead to the smaller departments. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Department Name</b>	WNIT Contract	<b>Fund/Dept No.</b>	101-0302
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	43,000	-	-	-	-	43,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	43,000	-	-	-	-	43,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

**Department Purpose:**  
 In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 2, 2020.

**Explanation of Revenue Sources:**  
 This department is funded by property tax revenue collected in the General Fund.

**Explanation of Expenditures and Significant Changes/Variations:**  
 Expenditures are the same year over year due to the contract.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Administration &amp; Finance</b>	<b>Fund/Dept No.</b>	<b>101-0401</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,554,551	181,395	345,542	326,321	-	2,209,009	14%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	-	12,101	12,801	-	5,899	67%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,572,551</b>	<b>181,395</b>	<b>357,643</b>	<b>339,122</b>	<b>-</b>	<b>2,214,908</b>	<b>14%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,642,180	116,592	232,913	214,872	-	1,409,267	14%
Fringe Benefits	570,981	37,259	74,968	81,890	-	496,013	13%
<b>Total Personnel</b>	<b>2,213,161</b>	<b>153,852</b>	<b>307,881</b>	<b>296,761</b>	<b>-</b>	<b>1,905,280</b>	<b>14%</b>
<b>Supplies</b>	<b>24,478</b>	<b>1,181</b>	<b>1,966</b>	<b>1,886</b>	<b>5,101</b>	<b>17,411</b>	<b>29%</b>
<b>Services &amp; Charges</b>							
Professional Services	46,000	1,800	1,800	938	-	44,200	4%
Printing & Advertising	900	-	-	-	-	900	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,110	480	1,029	-	-	10,081	9%
Travel	10,000	712	712	-	-	9,288	7%
Repairs & Maintenance	-	-	9	458	-	(9)	0%
Other Interfund Allocations	228,287	19,024	38,047	32,792	-	190,240	17%
Debt Service - Principal	2,295	-	-	985	-	2,295	0%
Debt Service - Interest & Fees	211	-	-	75	-	211	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	36,109	4,346	6,199	5,226	1,310	28,600	21%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>334,912</b>	<b>26,362</b>	<b>47,796</b>	<b>40,474</b>	<b>1,310</b>	<b>285,806</b>	<b>15%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>2,572,551</b>	<b>181,395</b>	<b>357,643</b>	<b>339,122</b>	<b>6,411</b>	<b>2,208,497</b>	<b>14%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	25	23
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>25</b>	<b>24</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. Other Revenue is derived from a rebate.

**Department Purpose:**

The Department of Administration & Finance provides financial management and administrative services to City operations including finance and accounting services, human resources, diversity & inclusion, risk management, and benefits administration.

**Explanation of Expenditures and Significant Changes/Variations:**

Salaries & Wages budget increased due to a 2% increase in salaries and one (1) additional full-time staff member in the Diversity & Inclusion Department to assist with the implementation of the Disparity Study work. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Allocations increased due to additional IT costs for various software programs and new employee computer expenses.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Department Name</b>	<b>Morris Performing Arts Center</b>	<b>Fund/Dept No.</b>	<b>101-0404</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	170,627	-	47,419	59,594	-	123,208	28%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	536,500	56,710	69,614	59,982	-	466,886	13%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	637,000	33,452	49,390	19,615	-	587,610	8%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,344,127</b>	<b>90,162</b>	<b>166,423</b>	<b>139,191</b>	<b>-</b>	<b>1,177,704</b>	<b>12%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	553,202	28,556	57,293	49,468	-	495,909	10%
Fringe Benefits	213,595	11,632	23,528	26,798	800	189,267	11%
<b>Total Personnel</b>	<b>766,797</b>	<b>40,187</b>	<b>80,820</b>	<b>76,266</b>	<b>800</b>	<b>685,176</b>	<b>11%</b>
<b>Supplies</b>	<b>23,830</b>	<b>1,268</b>	<b>1,566</b>	<b>1,189</b>	<b>13,674</b>	<b>8,590</b>	<b>64%</b>
<b>Services &amp; Charges</b>							
Professional Services	10,000	-	-	-	-	10,000	0%
Printing & Advertising	53,767	1,969	6,253	17	25,198	22,316	58%
Utilities	130,000	10,454	20,800	21,811	-	109,200	16%
Education & Training	4,500	-	-	-	-	4,500	0%
Travel	16,079	1,697	1,697	-	1,361	13,021	19%
Repairs & Maintenance	85,348	6,960	11,889	8,745	27,520	45,939	46%
Other Interfund Allocations	240,405	20,034	40,065	29,934	-	200,340	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	13,401	1,987	3,333	1,229	1,231	8,837	34%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>553,500</b>	<b>43,100</b>	<b>84,037</b>	<b>61,736</b>	<b>55,310</b>	<b>414,153</b>	<b>25%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,344,127</b>	<b>84,556</b>	<b>166,423</b>	<b>139,191</b>	<b>69,784</b>	<b>1,107,919</b>	<b>18%</b>
<b>Net</b>	<b>-</b>	<b>5,606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	8	8
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>8</b>	<b>11</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and from charges for services including facility rental, concessions, ticket handling fees, and more.  
There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (274), and \$1.00 deposited into Morris PAC Capital Fund (416).

**Department Purpose:**

This department accounts for the operating costs of the Morris Performing Arts Center, the premier performing arts center in this region of the country. It provides improved quality of life to the City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues.

**Explanation of Expenditures and Significant Changes/Variations:**

The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Maintenance and marketing positions for the Morris (Custodian, Director of Marketing & Promotions, Manager - Facility Operations, Manager - Interactive Marketing, and Manager - Facility Operations) were originally budgeted in the Parks & Recreation Fund (201) for 2018, but were moved back to the Morris during 2018. In 2019, the General Manager-Venues position will be paid out of the Century Center Operations Fund (670) and allocated back to the Morris at 50% (cost of wages & benefits). This expense is part of Other Interfund Allocations.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Palais Royale</b>	<b>Fund/Dept No.</b>	<b>101-0405</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	190,710	22,178	26,388	-	-	164,322	14%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	264,072	6,637	30,184	60,996	-	233,888	11%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	26,650	655	2,473	5,298	-	24,177	9%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>481,432</b>	<b>29,470</b>	<b>59,046</b>	<b>66,293</b>	<b>-</b>	<b>422,387</b>	<b>12%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	108,069	6,852	13,704	14,286	-	94,365	13%
Fringe Benefits	53,957	4,026	8,052	10,908	-	45,905	15%
<b>Total Personnel</b>	<b>162,026</b>	<b>10,878</b>	<b>21,756</b>	<b>25,194</b>	<b>-</b>	<b>140,270</b>	<b>13%</b>
<b>Supplies</b>	<b>13,600</b>	<b>428</b>	<b>512</b>	<b>344</b>	<b>5,000</b>	<b>8,088</b>	<b>41%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,818	725	5,664	-	3,036	14,118	38%
Utilities	94,000	8,234	17,336	17,886	-	76,664	18%
Education & Training	500	-	-	-	-	500	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	120,398	5,163	5,593	7,190	14,261	100,544	16%
Other Interfund Allocations	48,511	4,042	8,091	4,948	-	40,420	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,579	1	94	24	120	2,365	8%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>290,806</b>	<b>18,165</b>	<b>36,779</b>	<b>30,048</b>	<b>17,417</b>	<b>236,611</b>	<b>19%</b>
<b>Capital</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>481,432</b>	<b>29,470</b>	<b>59,046</b>	<b>55,585</b>	<b>22,417</b>	<b>399,969</b>	<b>17%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,708</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	3	3
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>3</b>	<b>3</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and from charges for services including concessions.

**Department Purpose:**

This department accounts for the operating expenses of the Palais Royale, a premier banquet/meeting facility. It provides exquisite food and beverage catering service, for both social events and business events, and supports South Bend's downtown economy. The Palais Royale is distinguished by its history and ambiance.

**Explanation of Expenditures and Significant Changes/Variations:**

A maintenance position for the Palais (Manager - Assistant Facility Operations) was originally budgeted in the Parks & Recreation Fund (201) for 2018, but was moved back to the Palais during 2018. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Legal Department</b>	<b>Fund/Dept No.</b>	<b>101-0501</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,145,906	79,904	142,148	142,474	-	1,003,758	12%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	78,423	21	21,854	18,875	-	56,569	28%
Interfund Allocation Reimb	54,689	4,557	9,119	-	-	45,570	17%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,279,018</b>	<b>84,482</b>	<b>173,122</b>	<b>161,349</b>	<b>-</b>	<b>1,105,897</b>	<b>14%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	866,473	55,582	115,745	103,523	-	750,728	13%
Fringe Benefits	278,276	18,517	38,723	39,873	-	239,553	14%
<b>Total Personnel</b>	<b>1,144,749</b>	<b>74,099</b>	<b>154,468</b>	<b>143,396</b>	<b>-</b>	<b>990,281</b>	<b>13%</b>
<b>Supplies</b>	<b>3,450</b>	<b>25</b>	<b>25</b>	<b>287</b>	<b>1,000</b>	<b>2,425</b>	<b>30%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,550	-	28	15	-	2,522	1%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	719	-	10,000	0%
Travel	3,450	39	39	33	-	3,411	1%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	96,719	8,060	16,119	13,024	-	80,600	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	18,100	2,259	2,443	3,876	-	15,657	13%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>130,819</b>	<b>10,358</b>	<b>18,629</b>	<b>17,666</b>	<b>-</b>	<b>112,190</b>	<b>14%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,279,018</b>	<b>84,482</b>	<b>173,122</b>	<b>161,349</b>	<b>1,000</b>	<b>1,104,896</b>	<b>14%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	10	10
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>10</b>	<b>11</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. This department also collects a reimbursement for legal services to other city departments.

**Department Purpose:**

The Legal Department provides quality legal representation to the City of South Bend's Mayor, departments, commissions and agencies with a dedicated and professionally-skilled staff, efficiently and cost effectively, in furtherance of the City's strategic goals, and preserving the legal and ethical integrity of the City.

**Explanation of Expenditures and Significant Changes/Variations:**

The largest percentage change in the Legal Department's budget from 2018 to 2019 is an increase of over 1,000% for insurance allocations. Also, an administrative change in how Admin and Finance is handling salaries shared by separate funds has resulted in a perceived percentage increase in the Salaries budget, but this is offset by the 77% increase in the Revenues budget. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The increase in subscriptions is due to an annual increase incorporated into some of our standing contracts, for which low market rates were negotiated and are considered very cost-effective. There are no other major changes in the department's budget.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Engineering</b>	<b>Fund/Dept No.</b>	<b>101-0602</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,461,819	95,531	179,823	177,937	-	1,281,996	12%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	120,000	5,723	36,858	29,660	-	83,142	31%
Charges for Services	12,000	2,325	3,425	1,150	-	8,575	29%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	226,243	10,171	10,171	1,500	-	216,072	4%
Interfund Allocation Reimb	1,400,059	116,673	233,329	-	-	1,166,730	17%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,220,121</b>	<b>230,422</b>	<b>463,605</b>	<b>210,247</b>	<b>-</b>	<b>2,756,515</b>	<b>14%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,807,736	122,615	253,928	85,162	-	1,553,808	14%
Fringe Benefits	558,778	42,119	85,162	32,126	195	473,421	15%
<b>Total Personnel</b>	<b>2,366,514</b>	<b>164,735</b>	<b>339,091</b>	<b>117,288</b>	<b>195</b>	<b>2,027,229</b>	<b>14%</b>
<b>Supplies</b>	<b>28,952</b>	<b>1,353</b>	<b>5,821</b>	<b>4,177</b>	<b>2,712</b>	<b>20,419</b>	<b>29%</b>
<b>Services &amp; Charges</b>							
Professional Services	352,919	29,079	44,741	12,608	159,543	148,635	58%
Printing & Advertising	7,000	-	-	363	3,450	3,550	49%
Utilities	-	-	-	-	-	-	0%
Education & Training	21,000	1,415	4,109	3,252	750	16,141	23%
Travel	16,400	2,067	2,067	4,543	1,500	12,833	22%
Repairs & Maintenance	27,500	-	264	1,154	-	27,236	1%
Other Interfund Allocations	365,366	30,447	60,896	57,438	-	304,470	17%
Debt Service - Principal	14,637	-	3,051	5,496	11,586	-	100%
Debt Service - Interest & Fees	408	-	125	199	282	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	19,425	1,325	3,441	3,728	8,370	7,614	61%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>824,655</b>	<b>64,334</b>	<b>118,694</b>	<b>88,782</b>	<b>185,482</b>	<b>520,480</b>	<b>37%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>3,220,121</b>	<b>230,422</b>	<b>463,605</b>	<b>210,247</b>	<b>188,389</b>	<b>2,568,128</b>	<b>20%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	23	22
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>23</b>	<b>25</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and charges for engineering services.

**Department Purpose:**

The Engineering Department oversees the design and execution of the City's construction projects. Other income includes reimbursement from the River West TIF Fund (324) for the wages and benefits of the Director of Redevelopment Engineering and one (1) Engineer I.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2019, Engineering will pay for the wages and benefits of all City engineers and will be reimbursed by the other departments as an allocation, therefore increasing both revenue and expenses. Using the 2019 expenditure budget of \$3,011,090 less the payroll allocation reimbursement of \$1,460,308 this equals the effective operating budget of \$1,611,031 for 2019. This represents an 8% decrease for the 2019 budgeted expenditures compared to 2018.

Engineering is involved with the following projects during 2019: pavement restoration, intersection upgrades, pedestrian safety, lighting programs, drainage, traffic calming, long term control plan, wastewater treatment plant secondary treatment improvements, parks construction projects, fire station #9 construction, and more.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Office of Sustainability</b>	<b>Fund/Dept No.</b>	<b>101-0616</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	278,815	15,816	25,754	-	-	253,061	9%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>278,815</b>	<b>15,816</b>	<b>25,754</b>	<b>-</b>	<b>-</b>	<b>253,061</b>	<b>9%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	98,302	6,242	12,485	-	-	85,817	13%
Fringe Benefits	27,772	2,095	4,190	-	-	23,582	15%
<b>Total Personnel</b>	<b>126,074</b>	<b>8,337</b>	<b>16,674</b>	<b>-</b>	<b>-</b>	<b>109,399</b>	<b>13%</b>
<b>Supplies</b>	<b>22,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,300</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	85,000	5,876	5,876	-	-	79,124	7%
Printing & Advertising	500	-	-	-	-	500	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,800	-	-	-	-	2,800	0%
Travel	6,374	-	-	-	-	6,374	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	32,367	1,603	3,204	-	-	29,163	10%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,400	-	-	-	-	3,400	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>130,441</b>	<b>7,479</b>	<b>9,080</b>	<b>-</b>	<b>-</b>	<b>121,361</b>	<b>7%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>278,815</b>	<b>15,816</b>	<b>25,754</b>	<b>-</b>	<b>-</b>	<b>253,060</b>	<b>9%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	1	1
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>1</b>	<b>1</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. The Office of Sustainability also receives revenue from grants and energy rebates.

**Department Purpose:**

The Office of Sustainability designs and implements projects and programs that bring environmental, social, and economic value to city government and the public. The Office of Sustainability is a division of Public Works.

**Goals:**

- Create a culture of sustainability as "business as usual" across all municipal operations
- Incorporate sustainability into awareness, culture, and common practice of South Bend businesses and residents
- Prepare for impacts of climate change in the community
- Reduce the community's greenhouse gas emissions

**Explanation of Expenditures and Significant Changes/Variations:**

This division was previously accounted for in the Central Services Fund (222) with a total budget in 2018 of \$350,000. Notable changes for the 2019 budget is the reduction of one employee, which reduces Personnel Costs from \$213,194 in 2018 to \$132,939 in 2019 (net reduction of \$80,255 or -37.6%). Supply costs increased from \$12,530 in 2018 to \$22,300 in 2019, with a net increase of \$9,770. Contractual expenditures were \$124,276 in 2018 and are \$130,441 for 2019, for a net increase of \$6,165. Overall the 2019 budget decreased by \$64,320 or 18.4%.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>AmeriCorps Grant Program</b>	<b>Fund/Dept No.</b>	<b>101-0628</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	444,109	5,114	7,993	-	-	436,116	2%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	149,130	9,384	17,697	-	-	131,433	12%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	120,000	-	-	-	-	120,000	0%
<b>Total Revenue</b>	<b>713,239</b>	<b>14,497</b>	<b>25,690</b>	<b>-</b>	<b>-</b>	<b>687,549</b>	<b>4%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	95,000	11,276	19,514	-	-	75,486	21%
Fringe Benefits	40,066	2,612	4,590	-	-	35,476	11%
<b>Total Personnel</b>	<b>135,066</b>	<b>13,889</b>	<b>24,104</b>	<b>-</b>	<b>-</b>	<b>110,962</b>	<b>18%</b>
<b>Supplies</b>	<b>128,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48</b>	<b>128,709</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	424,868	609	609	-	19,392	404,867	5%
Printing & Advertising	1,000	-	-	-	-	1,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,800	-	-	-	-	9,800	0%
Travel	9,706	-	-	-	-	9,706	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,042	-	978	-	-	3,064	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>449,416</b>	<b>609</b>	<b>1,587</b>	<b>-</b>	<b>19,392</b>	<b>428,437</b>	<b>5%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>713,239</b>	<b>14,497</b>	<b>25,690</b>	<b>-</b>	<b>19,440</b>	<b>668,108</b>	<b>6%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	2	2
Part-Time /Seasonal/Temporary	N/A	5
<b>Total</b>	<b>2</b>	<b>7</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and the AmeriCorps grant.

**Department Purpose:**

In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by 10 full-time AmeriCorps members. This is a division of Public Works and works directly with the Office of Sustainability.

**Goals:**

- Empower homeowners to understand bills and manage energy and water use.
- Assess homes for energy or water savings and safety or health hazards.
- Install basic efficiency and weatherization measures.
- Facilitate homeowner in accessing other City or community programs for significant repair or health/safety issues.
- Hold public workshops and education events.

**Explanation of Expenditures and Significant Changes/Variations:**

As part of the program, the City will hire two employees: Program Director and Manager-Operations. Expenses for this grant include: employee wages & benefits, office and computer supplies, living allowances for members.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Police Department</b>	<b>Fund/Dept No.</b>	<b>101-0801</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	30,810,597	2,266,320	4,913,956	4,591,941	-	25,896,641	16%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	530,950	7,988	14,808	17,468	-	516,142	3%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>31,349,047</b>	<b>2,274,308</b>	<b>4,928,764</b>	<b>4,609,408</b>	<b>-</b>	<b>26,420,283</b>	<b>16%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	17,636,092	1,315,902	2,697,138	2,597,551	-	14,938,954	15%
Fringe Benefits	5,812,652	408,086	819,778	985,313	-	4,992,874	14%
<b>Total Personnel</b>	<b>23,448,744</b>	<b>1,723,988</b>	<b>3,516,915</b>	<b>3,582,864</b>	<b>-</b>	<b>19,931,828</b>	<b>15%</b>
<b>Supplies</b>	<b>1,173,831</b>	<b>84,303</b>	<b>156,223</b>	<b>44,923</b>	<b>112,948</b>	<b>904,660</b>	<b>23%</b>
<b>Services &amp; Charges</b>							
Professional Services	615,000	3,180	206,512	256,393	8,759	399,729	35%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	214,750	14,705	29,293	30,346	9,458	175,999	18%
Education & Training	-	-	-	-	-	-	0%
Travel	200	401	401	-	-	(201)	200%
Repairs & Maintenance	1,047,841	68,964	168,723	65,917	27,292	851,826	19%
Other Interfund Allocations	4,333,272	361,106	722,212	506,706	-	3,611,060	17%
Debt Service - Principal	138,492	-	68,282	68,072	68,801	1,409	99%
Debt Service - Interest & Fees	5,861	-	3,179	4,263	2,659	23	100%
Grants & Subsidies	40,000	31	850	12,058	-	39,150	2%
Other Services & Charges	314,028	17,630	39,146	37,867	109,653	165,229	47%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,709,444</b>	<b>466,017</b>	<b>1,238,597</b>	<b>981,621</b>	<b>226,622</b>	<b>5,244,224</b>	<b>22%</b>
<b>Capital</b>	<b>17,028</b>	<b>-</b>	<b>17,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>31,349,047</b>	<b>2,274,308</b>	<b>4,928,764</b>	<b>4,609,408</b>	<b>339,571</b>	<b>26,080,712</b>	<b>17%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	243	254
Part-Time /Seasonal/Temporary	N/A	23
<b>Total</b>	<b>243</b>	<b>277</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. The department also receives reimbursement for officers working at various events.

**Department Purpose:**

**MISSION:** The South Bend Police Department works to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to resolve problems among residents. The Department, in partnership with our community, strives to protect the life, property, and the personal liberties of all individuals. We believe that the overall quality of life for all residents will improve through the deterrence of criminal activity and an understanding of the diversity of cultures within this community. We also work to build and sustain community-police relationships to advance a culture of trust and inclusion. **VISION:** To constantly strive for excellence in the quality of police service to help ensure a safe community for everyone.

**Explanation of Expenditures and Significant Changes/Variations:**

Overtime hourly rate increase by 25% due to the new rate calculation rules. Services increased mostly due to the interfund allocations for liability insurance and IT increasing. The IT allocation increased due to additional software being used by the Police Department and all software are included in the IT allocation. The liability insurance allocation increased due to liability insurance had been offset in prior years and the full amount of the liability insurance is now reflected in the current budget. Professional Services increased due to additional cell data needs for the body-worn cameras.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Fire Department</b>	<b>Fund/Dept No.</b>	<b>101-0901</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,630,406	1,590,932	3,150,861	3,313,107	-	18,479,545	15%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	144,614	-	-	-	-	144,614	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	-	-	-	500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,776,520</b>	<b>1,590,932</b>	<b>3,150,861</b>	<b>3,313,107</b>	<b>-</b>	<b>18,625,659</b>	<b>14%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	12,608,788	966,469	1,892,598	1,905,590	-	10,716,190	15%
Fringe Benefits	4,446,107	337,590	640,183	790,968	-	3,805,924	14%
<b>Total Personnel</b>	<b>17,054,895</b>	<b>1,304,059</b>	<b>2,532,781</b>	<b>2,696,558</b>	<b>-</b>	<b>14,522,114</b>	<b>15%</b>
<b>Supplies</b>	<b>648,053</b>	<b>29,337</b>	<b>68,371</b>	<b>103,904</b>	<b>171,620</b>	<b>408,062</b>	<b>37%</b>
<b>Services &amp; Charges</b>							
Professional Services	313,825	1,366	12,976	11,664	141,890	158,959	49%
Printing & Advertising	3,000	-	-	-	-	3,000	0%
Utilities	235,000	28,923	53,450	60,463	18,740	162,810	31%
Education & Training	83,049	6,172	8,114	12,917	9,177	65,758	21%
Travel	20,500	767	4,958	5,568	-	15,542	24%
Repairs & Maintenance	811,868	55,140	137,804	170,234	47,343	626,721	23%
Other Interfund Allocations	1,979,778	164,982	329,958	249,828	-	1,649,820	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,500	185	2,450	1,971	-	16,050	13%
Transfers Out	608,052	-	-	-	-	608,052	0%
<b>Total Services &amp; Charges</b>	<b>4,073,572</b>	<b>257,536</b>	<b>549,709</b>	<b>512,645</b>	<b>217,149</b>	<b>3,306,712</b>	<b>19%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>21,776,520</b>	<b>1,590,932</b>	<b>3,150,861</b>	<b>3,313,107</b>	<b>388,769</b>	<b>18,236,888</b>	<b>16%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	169	178
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>169</b>	<b>178</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund.

**Department Purpose:**

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach. The objective of the South Bend Fire Department is to provide rapid and efficient response to emergency medical incidents, fires, hazardous materials incidents, and complex rescue situations in order to safeguard the life and property of our citizens.

**Explanation of Expenditures and Significant Changes/Variations:**

2019 is the second year of a 5-year Collective Bargaining Agreement - the negotiated 2% increase in wages from 2018 to 2019 is reflected. The South Bend Fire Department conducts Recruit Academies when its staffing becomes insufficient, generally after the 6th opening. The academy is approximately 21 weeks long - therefore, they department budgets 6 Civilian Recruit positions for 21 weeks. In 2019, the department is reclassifying a Financial Specialist Position from a Financial Specialist II to a Financial Specialist III to allow for increased responsibilities in this position. In 2018, the department began a pilot program to use a Community Paramedic position to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. Early signs of success have encouraged us to create capacity to expand this program in 2019.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Department Name</b>	<b>Human Rights</b>	<b>Fund/Dept No.</b>	<b>101-1008</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	355,706	15,433	56,318	64,087	-	299,388	16%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>385,706</b>	<b>15,433</b>	<b>56,318</b>	<b>64,087</b>	<b>-</b>	<b>329,388</b>	<b>15%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	212,610	7,615	37,282	31,425	-	175,328	18%
Fringe Benefits	65,508	2,411	6,513	11,798	-	58,995	10%
<b>Total Personnel</b>	<b>278,118</b>	<b>10,027</b>	<b>43,795</b>	<b>43,223</b>	<b>-</b>	<b>234,323</b>	<b>16%</b>
<b>Supplies</b>	<b>1,037</b>	<b>651</b>	<b>845</b>	<b>483</b>	<b>-</b>	<b>192</b>	<b>81%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	-	-	-	2,500	0%
Travel	-	-	-	209	-	-	0%
Repairs & Maintenance	9,200	630	1,439	2,800	7,368	393	96%
Other Interfund Allocations	49,491	4,125	8,241	11,372	-	41,250	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	45,360	-	1,998	6,000	544	42,818	6%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>106,551</b>	<b>4,755</b>	<b>11,678</b>	<b>20,381</b>	<b>7,912</b>	<b>86,961</b>	<b>18%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>385,706</b>	<b>15,433</b>	<b>56,318</b>	<b>64,087</b>	<b>7,912</b>	<b>321,476</b>	<b>17%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	3	3
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>3</b>	<b>3</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and occasionally receives grants. HUD and EEOC grants are received in the Human Rights Federal Grant Fund (258).

**Department Purpose:**

The purpose of the South Bend Human Rights Commission is to study and act upon problems which involve relationships between members of different ethnic groups, sexes, sexual orientation or gender identity, nationalities, the disabled, and families with children. The South Bend Human Rights Commission's duties lie in enforcing employment, fair housing, public accommodations, and education. Their goal is to ensure equal employment opportunity for all individuals, and to provide legal recourse in the areas of discrimination. The Human Rights Commission provides keys to unlock the doors of discrimination.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2019, a part-time Administrative Assistant II will be added to the General Fund (101) to help with intake due to the increased caseload. The Human Rights Commission budgeted for a second Administrative Assistant in 2019, but will only fill the position if St. Joseph County agrees to reimburse the City. The Employment Manager position will be moved from the General Fund (101) to the Human Rights Federal Grant Fund (258). This position handles all EEOC issues. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The decrease in other services and charges of 14% is due to new rental lease agreement, which eliminates cost of property taxes for the portion of square footage (2,975) being used by the South Bend Human Rights Commission.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Rainy Day</b>	<b>Fund Number</b>	<b>102</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	160,000	17,999	39,372	41,251	-	120,628	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>160,000</b>	<b>17,999</b>	<b>39,372</b>	<b>41,251</b>	<b>-</b>	<b>120,628</b>	<b>25%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>160,000</b>	<b>17,999</b>	<b>39,372</b>	<b>41,251</b>	<b>-</b>	<b>120,628</b>	
<b>Cash Balance</b>			<b>10,501,478</b>	<b>10,319,515</b>			

**Fund Purpose:**  
This fund is used to accumulate cash reserves for unforeseen purposes. This fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months.

The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Every so often, this fund receives certain "catch up" distributions of County Option Income Tax (COIT) and Economic Development Income Tax (EDIT) monies from the State of Indiana that are required to be deposited into this fund. During 2016, a total of 25% of the special local income tax distribution approved by the Indiana General Assembly, or \$1,405,850, was deposited into the Rainy Day Fund as allowed under the statute.

**Explanation of Expenditures and Significant Changes/Variations:**  
No expenditures are budgeted at this time.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Parks &amp; Recreation</b>	<b>Fund Number</b>	<b>201</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	9,680,317	-	-	-	-	9,680,317	0%
Other Taxes	720,180	-	-	-	-	720,180	0%
Grants/Intergovernmental	3,050,000	-	-	195,060	-	3,050,000	0%
Charges for Services	3,583,861	179,758	298,864	55,134	-	3,284,997	8%
Interest Earnings	30,996	11,007	23,698	20,425	-	7,298	76%
Donations	626,000	445,000	445,000	-	-	181,000	71%
Other Income	301,000	45,506	48,956	49,540	-	252,044	16%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	400,000	-	-	-	-	400,000	0%
<b>Total Revenue</b>	<b>18,392,354</b>	<b>681,270</b>	<b>816,518</b>	<b>320,160</b>	<b>-</b>	<b>17,575,836</b>	<b>4%</b>
<b>Expenditures by Division</b>							
Administration	1,749,190	139,163	279,879	216,967	8,579	1,460,732	16%
Maintenance	9,506,452	421,858	878,261	984,233	894,951	7,733,240	19%
Golf Courses	1,482,088	62,215	117,225	118,590	96,660	1,268,203	14%
Recreation	3,055,592	155,728	364,318	258,844	80,876	2,610,398	15%
Potawatomi Zoo	700,000	350,000	350,000	365,673	-	350,000	50%
Potawatomi Greenhouse	46,527	5,527	25,670	9,672	-	20,857	55%
Graffiti Removal	4	30	59	14,671	4	(59)	1581%
Marketing & Events	1,224,594	63,074	128,783	139,525	72,165	1,023,646	16%
Regional Cities Grant	4,012,496	71,454	751,082	37,900	2,477,179	784,235	80%
Pokagon Band-Howard Pk Imprv	-	-	-	-	2,225,000	(2,225,000)	0%
<b>Total Expenditures by Division</b>	<b>21,776,943</b>	<b>1,269,048</b>	<b>2,895,277</b>	<b>2,146,076</b>	<b>5,855,413</b>	<b>13,026,252</b>	<b>40%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,269,655	381,846	751,404	734,562	-	5,518,251	12%
Fringe Benefits	2,012,653	137,979	292,154	381,922	229	1,720,270	15%
<b>Total Personnel</b>	<b>8,282,308</b>	<b>519,825</b>	<b>1,043,559</b>	<b>1,116,485</b>	<b>229</b>	<b>7,238,521</b>	<b>13%</b>
<b>Supplies</b>	<b>1,546,696</b>	<b>47,368</b>	<b>118,234</b>	<b>92,054</b>	<b>338,762</b>	<b>1,089,700</b>	<b>30%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,722,509	386,606	433,708	503,667	603,413	685,388	60%
Printing & Advertising	147,777	2,845	7,582	12,970	45,914	94,281	36%
Utilities	635,240	65,150	121,589	103,208	12,253	501,398	21%
Education & Training	41,227	1,781	2,076	978	5,258	33,893	18%
Travel	28,374	2,834	3,340	4,420	4,049	20,985	26%
Repairs & Maintenance	650,108	35,335	53,369	74,390	250,576	346,163	47%
Other Interfund Allocations	1,672,261	139,358	278,681	177,414	-	1,393,580	17%
Debt Service - Principal	382,095	256	72,389	26,918	353,525	(43,819)	111%
Debt Service - Interest & Fees	30,765	8	2,117	1,530	25,110	3,538	89%
Grants & Subsidies	15,000	-	15,000	-	-	-	100%
Other Services & Charges	1,168,287	29,982	66,389	32,043	116,558	985,340	16%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,493,643</b>	<b>664,155</b>	<b>1,056,239</b>	<b>937,537</b>	<b>1,416,657</b>	<b>4,020,747</b>	<b>38%</b>
<b>Capital</b>	<b>5,454,296</b>	<b>37,701</b>	<b>677,246</b>	<b>-</b>	<b>4,099,765</b>	<b>677,285</b>	<b>88%</b>
<b>Total Expenditures</b>	<b>21,776,943</b>	<b>1,269,048</b>	<b>2,895,277</b>	<b>2,146,076</b>	<b>5,855,413</b>	<b>13,026,253</b>	<b>40%</b>
<b>Net</b>	<b>(3,384,589)</b>	<b>(587,778)</b>	<b>(2,078,759)</b>	<b>(1,825,916)</b>	<b>-</b>	<b>4,549,583</b>	<b>-</b>
<b>Cash Balance</b>			<b>6,217,068</b>	<b>4,371,291</b>			

Staffing	Budget	Actual
Full Time	94	89
Part-Time /Seasonal/Temporary	N/A	67
<b>Total</b>	<b>94</b>	<b>156</b>

NOTE: The cash balance includes \$60,300 that is restricted to expenditures in Voorde Park.

**Fund Purpose:**

This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several divisions within the department: Administration, Maintenance, Golf, Recreation, and Marketing.

**Explanation of Revenue Sources:**

This fund's main sources of revenue is property taxes. It also receives a portion of auto excise and motor vehicle taxes. Some revenue is derived from charged for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness center, special events, and other activities. Starting in 2019, this fund will receive an annual donation of \$450k from the Pokagon Band. It will be received through 2023. Interfund transfers from the EDIT Fund 408 help subsidize the Parks operations. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Starting in 2019, the Recreation Nonreverting Fund (203) and the Park Nonreverting Capital Fund (405) will be discontinued and the activity formerly appearing in them will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds.

**Explanation of Significant Spending on Capital Projects:**

VPA's capital needs, other than the Regional Cities grant, are being addressed through bonds. Please see Funds 452, 471, and 751 for details.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Other Taxes	6,299,031	446,556	939,665	998,647	-	5,359,366	15%
Charges for Services	222,445	4,706	23,824	19,724	-	198,621	11%
Interest Earnings	47,845	13,524	29,993	29,316	-	17,852	63%
Other Income	10,882	692	1,617	1,191	-	9,265	15%
Interfund Allocation Reimb	138,150	11,512	23,030	-	-	115,120	17%
Transfers In	3,787,750	-	-	-	-	3,787,750	0%
<b>Total Revenue</b>	<b>10,506,103</b>	<b>476,991</b>	<b>1,018,130</b>	<b>1,048,878</b>	<b>-</b>	<b>9,487,974</b>	<b>10%</b>
<b>Expenditures by Division</b>							
Streets/Traffic & Lighting	13,646,650	793,498	1,638,976	1,763,432	1,212,255	10,795,419	21%
Curb & Sidewalk Program	1,671,576	53,929	108,081	95,846	225,733	1,337,762	20%
<b>Total Expenditures by Division</b>	<b>15,318,226</b>	<b>847,428</b>	<b>1,747,057</b>	<b>1,859,278</b>	<b>1,437,988</b>	<b>12,133,181</b>	<b>21%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	3,226,146	278,317	495,169	547,569	-	2,730,977	15%
Fringe Benefits	1,266,423	97,500	204,811	263,641	-	1,061,612	16%
<b>Total Personnel</b>	<b>4,492,569</b>	<b>375,817</b>	<b>699,981</b>	<b>811,210</b>	<b>-</b>	<b>3,792,589</b>	<b>16%</b>
<b>Supplies</b>	<b>3,525,117</b>	<b>155,956</b>	<b>291,065</b>	<b>373,945</b>	<b>521,970</b>	<b>2,712,082</b>	<b>23%</b>
<b>Services &amp; Charges</b>							
Professional Services	802,793	3,831	12,459	23,309	253,150	537,184	33%
Printing & Advertising	1,000	-	-	-	670	330	67%
Utilities	53,510	9,778	13,238	7,452	7,869	32,403	39%
Education & Training	10,000	7,500	7,500	-	1,340	1,160	88%
Travel	10,000	268	268	-	814	8,918	11%
Repairs & Maintenance	1,211,205	157,951	247,041	246,646	93,029	871,135	28%
Other Interfund Allocations	1,628,279	135,690	271,379	169,790	-	1,356,900	17%
Debt Service - Principal	857,551	-	193,754	199,782	523,961	139,836	84%
Debt Service - Interest & Fees	68,076	-	8,534	9,836	35,078	24,464	64%
Other Services & Charges	158,126	637	1,838	1,311	106	156,182	1%
Transfers Out	2,500,000	-	-	-	-	2,500,000	0%
<b>Total Services &amp; Charges</b>	<b>7,300,540</b>	<b>315,655</b>	<b>756,012</b>	<b>658,125</b>	<b>916,017</b>	<b>5,628,512</b>	<b>23%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,998</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>15,318,226</b>	<b>847,428</b>	<b>1,747,057</b>	<b>1,859,278</b>	<b>1,437,988</b>	<b>12,133,183</b>	<b>21%</b>
<b>Net</b>	<b>(4,812,123)</b>	<b>(370,437)</b>	<b>(728,928)</b>	<b>(810,400)</b>	<b>-</b>	<b>(2,645,209)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>7,284,198</b>	<b>6,324,830</b>	<b>-</b>	<b>-</b>	<b>-</b>

Staffing	Budget	Actual
Full Time	59	56
Part-Time /Seasonal/Temporary	N/A	5
<b>Total</b>	<b>59</b>	<b>61</b>

**Fund Purpose:**

This fund accounts for the operations of the following divisions of the Public Works Department: Streets, Traffic & Lighting, and Curb & Sidewalk.

**STREETS:** The Office of Streets repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In addition to maintenance, Streets maintains around 398 miles of alley surface. Also operating under the Street Department is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.

**TRAFFIC & LIGHTING:** The Office of Traffic & Lighting maintains traffic signs, signals and city-owned street lights, and is responsible for approximately 160 signalized intersections and 3,000 street lights. Not only does this office provide traffic control in construction areas for the Offices of Streets and Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for an average of 100 different events in a year.

**Explanation of Revenue Sources:**

Historically, this fund has received its revenues through gasoline taxes, but since 2008 has also received wheel tax revenues. Currently, it receives transfers from COIT to support the curb and sidewalk program, from EDIT to support street department operations and from Project ReLeaf to support leaf collection efforts in the City. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

**Streets** - Historically, Streets has used approximately \$450,000 from the Local Road & Street Fund 251 (LR&S) to pay for asphalt and related paving materials. In 2018, Streets earmarked \$600,000 of its street maintenance budget for contracted paving work. In 2019, it was decided to budget an additional \$550,000 in the MVH Fund (202) for paving materials and to use LR&S Fund (251) dollars to fund contracted paving.

**Curb & Sidewalk Program** - Three (3) Concrete Finishers were added to the 2019 budget. These new crew members will provide additional manpower to enable the department to complete approximately 20% more curb and sidewalk rehabilitation. Also, the addition of these employees will allow Streets to revive their Crack Sealing program, which will add to the City's pavement preservation efforts. They will also assist with leaf collection and snow control.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	Recreation Nonreverting	<b>Fund Number</b>	203
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	159,515	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	3,219	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	4,003	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>166,737</b>	-	-	<b>0%</b>
<b>Expenditures by Division</b>							
Recreation	-	-	-	107,199	-	-	0%
Marketing & Events	-	-	-	17,949	-	-	0%
<b>Total Expenditures by Division</b>	-	-	-	<b>125,148</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	35,586	-	-	0%
Fringe Benefits	-	-	-	2,722	-	-	0%
<b>Total Personnel</b>	-	-	-	<b>38,308</b>	-	-	<b>0%</b>
<b>Supplies</b>	-	-	-	13,875	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	11,549	-	-	0%
Printing & Advertising	-	-	-	2,465	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	1,930	-	-	0%
Travel	-	-	-	1,165	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	18,358	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	37,499	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>72,965</b>	-	-	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>125,148</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>41,589</b>			
<b>Cash Balance</b>				<b>826,477</b>			

**Fund Purpose:**  
This fund accounted for park programs that were expected to recover most if not all of their costs through fee collections.

**Explanation of Revenue Sources:**  
This fund collected revenue from fees for camps, leagues, fitness center, special events, and other activities.

**Explanation of Expenditures and Significant Changes/Variations:**  
Starting in 2019, the Recreation Nonreverting Fund (203) will be discontinued and the activity formerly appearing in this fund will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds. At the end of 2018, the cash balance in the Recreation Nonreverting Fund was transferred to the Parks & Recreation Fund.

**Explanation of Significant Spending on Capital Projects:**  
The capital budget was used to repair or maintain parks and athletics equipment and facilities.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants	<b>Fund Number</b>	209
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	38,157	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,558	3,487	3,572	-	6,513	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>110,000</b>	<b>1,558</b>	<b>3,487</b>	<b>41,728</b>	<b>-</b>	<b>106,513</b>	<b>3%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	1,007,782	6,532	63,103	18,048	203,669	741,010	26%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,007,782</b>	<b>6,532</b>	<b>63,103</b>	<b>18,048</b>	<b>203,669</b>	<b>741,010</b>	<b>26%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,007,782</b>	<b>6,532</b>	<b>63,103</b>	<b>18,048</b>	<b>203,669</b>	<b>741,010</b>	<b>26%</b>
<b>Net</b>	<b>(897,782)</b>	<b>(4,974)</b>	<b>(59,616)</b>	<b>23,681</b>	<b>-</b>	<b>(634,497)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>896,583</b>	<b>898,744</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund is used to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year.

EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.

Past grant activity includes:

- **Brownfields assessment grant:** Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Studebaker/Oliver project area, and sites in wellhead protection areas.
- **Brownfields revolving loan fund grant:** Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
- **Brownfields cleanup grant:** Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Studebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Studebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

**Explanation of Revenue Sources:**

It is unclear whether additional grants will be available. Other income is derived from repayment from the River West TIF Fund (324), with the last payment due in 2020.

**Explanation of Expenditures and Significant Changes/Variations:**

Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	672,857	-	-	2,375	-	672,857	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,929	31	2,173	1,619	-	3,756	37%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	67,582	-	16,582	-	-	51,000	25%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>746,368</b>	<b>31</b>	<b>18,755</b>	<b>3,994</b>	<b>-</b>	<b>727,613</b>	<b>3%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	4,882	4,882	-	53,699	(58,581)	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	67,582	-	-	-	67,581	1	100%
Debt Service - Interest & Fees	4,429	-	-	-	4,429	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	81,000	-	-	-	81,000	-	100%
Transfers Out	230,000	-	230,000	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>383,011</b>	<b>4,882</b>	<b>234,882</b>	<b>-</b>	<b>206,710</b>	<b>(58,580)</b>	<b>115%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>383,011</b>	<b>4,882</b>	<b>234,882</b>	<b>-</b>	<b>206,710</b>	<b>(58,580)</b>	<b>115%</b>
<b>Net</b>	<b>363,357</b>	<b>(4,851)</b>	<b>(216,127)</b>	<b>3,994</b>	<b>-</b>	<b>786,193</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>129,486</b>	<b>414,112</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.

**Explanation of Revenue Sources:**  
This fund receives grant monies and revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program.

**Explanation of Significant Spending on Capital Projects:**  
Past expenditures include demolition of vacant and abandoned houses/lots and equipment for the Ignition Park/ND Turbo project.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Department of Community Investment (DCI)	<b>Fund Number</b>	211
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	-	-	42,781	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	256,100	30,573	40,091	60,124	-	216,009	16%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	10,000	905	2,483	4,353	-	7,517	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	492	1,000	-	(492)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,350,633	-	-	-	-	2,350,633	0%
<b>Total Revenue</b>	<b>3,059,369</b>	<b>31,479</b>	<b>43,065</b>	<b>108,258</b>	<b>-</b>	<b>3,016,303</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,706,330	108,828	220,538	220,220	-	1,485,792	13%
Fringe Benefits	609,283	39,497	80,765	94,289	-	528,518	13%
<b>Total Personnel</b>	<b>2,315,613</b>	<b>148,326</b>	<b>301,303</b>	<b>314,510</b>	<b>-</b>	<b>2,014,310</b>	<b>13%</b>
<b>Supplies</b>	<b>28,460</b>	<b>960</b>	<b>4,420</b>	<b>3,604</b>	<b>4,717</b>	<b>19,323</b>	<b>32%</b>
<b>Services &amp; Charges</b>							
Professional Services	266,685	15,308	18,401	31,963	108,964	139,320	48%
Printing & Advertising	20,494	561	1,880	4,104	567	18,047	12%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,125	60	1,298	2,062	125	10,702	12%
Travel	16,700	1,076	3,141	4,747	-	13,559	19%
Repairs & Maintenance	16,463	212	212	730	973	15,278	7%
Other Interfund Allocations	464,363	38,697	77,393	65,178	-	386,970	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	11,763	2,563	3,093	1,444	2,191	6,479	45%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>808,593</b>	<b>58,477</b>	<b>105,418</b>	<b>110,227</b>	<b>112,820</b>	<b>590,355</b>	<b>27%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>3,152,666</b>	<b>207,763</b>	<b>411,141</b>	<b>428,341</b>	<b>117,537</b>	<b>2,623,988</b>	<b>17%</b>
<b>Net</b>	<b>(93,297)</b>	<b>(176,285)</b>	<b>(368,075)</b>	<b>(320,083)</b>	<b>-</b>	<b>392,315</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>363,463</b>	<b>793,192</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	28	24
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>28</b>	<b>24</b>

DCI's mission is to spur investment in a stronger South Bend by doing the following:

- Attracting & retaining growing businesses
- Connecting residents to economic opportunities
- Planning for vibrant neighborhoods

**Fund Purpose:**

This fund accounts for the activities of the Department of Community Investment (DCI).

**Explanation of Revenue Sources:**

This fund is mainly funded by transfers from Economic Development Income Tax (EDIT) Fund 408. Transfers are made on a quarterly basis. This fund also receives revenue from federal grants and staff contracts.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenditures include DCI employee wages & benefits, contractials, economic empowerment activities. In 2019, four (4) new positions will be added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members will allow the Department of Community Investment to increase its engagement and outreach into neighborhoods and bring the Planning Commission in-house instead of going through St. Joseph County's Area Plan Commission.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	<b>Dept of Community Investment Grants</b>	<b>Fund Number</b>	<b>212</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,011,000	145,128	146,278	293,372	-	4,864,722	3%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	-	-	-	1,000	0%
Interest Earnings	2,000	7	15	170	-	1,985	1%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	197,000	62,933	146,643	85,105	-	50,357	74%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,211,000</b>	<b>208,068</b>	<b>292,935</b>	<b>378,647</b>	<b>-</b>	<b>4,918,064</b>	<b>6%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	5,644,915	261,397	437,331	460,953	2,417,341	2,790,243	51%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>5,644,915</b>	<b>261,397</b>	<b>437,331</b>	<b>460,953</b>	<b>2,417,341</b>	<b>2,790,243</b>	<b>51%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,644,915</b>	<b>261,397</b>	<b>437,331</b>	<b>460,953</b>	<b>2,417,341</b>	<b>2,790,243</b>	<b>51%</b>
<b>Net</b>	<b>(433,915)</b>	<b>(53,330)</b>	<b>(144,396)</b>	<b>(82,307)</b>		<b>2,127,821</b>	
<b>Cash Balance</b>			<b>204,311</b>	<b>369,361</b>			

**Fund Purpose:**

This fund accounts for various grants including:

**Community Development Block Grant** - CDBG funds can be used for a variety of community development opportunities such as providing affordable housing, a suitable living environment, and economic opportunities for individuals and families with incomes below 80 percent of the area median income. CDBG funds can also be used for the elimination of slum and blight.

**Emergency Solutions Grant** - The ESG Program provides homeless persons with basic shelter and essential supportive services. It can assist with operational costs of the shelter facility, and for the administration of the grant.

**Neighborhood Stabilization Project** - Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income.

**Shelter Plus Care Program** - The S+C Program provides a variety of permanent housing choices, accompanied by a range of supportive services funded through other sources. S+C assists hard to serve homeless individuals with disabilities and their families. These individuals primarily include those with serious mental illness, chronic problems with alcohol and/or drugs, and HIV/AIDS or related diseases.

**Explanation of Significant Revenue and Expenditure Changes/Variations:**

Revenues and expenditures in this fund are grant and project specific and will vary from year to year.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	3,865	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	391	856	799	-	1,144	43%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	100	-	-	(100)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>32,000</b>	<b>391</b>	<b>956</b>	<b>4,663</b>	<b>-</b>	<b>31,044</b>	<b>3%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	20,000	-	-	-	-	20,000	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>391</b>	<b>956</b>	<b>4,663</b>	<b>-</b>	<b>(956)</b>	
<b>Cash Balance</b>			<b>227,996</b>	<b>198,830</b>			

**Fund Purpose:**  
This fund accounts for law enforcement expenditures financed by the state or local agencies authorized sale of confiscated property. Expenditures are to be used to support the Police Department's effort to combat drug activity.

**Explanation of Revenue Sources:**  
This fund receives revenue from the state or local agencies authorized sale of confiscated property. This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are budgeted for law enforcement training and various Police Department expenses.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
------------------	--------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
------------------	------------------------------	---------------------	------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Interest Earnings	800	1,553	1,897	436	-	(1,097)	237%
Donations	25,000	(443,945)	101,764	18,934	-	(76,764)	407%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>25,800</b>	<b>(442,392)</b>	<b>103,661</b>	<b>19,370</b>	<b>-</b>	<b>(77,861)</b>	<b>402%</b>
<b>Expenditures by Project</b>							
Animal Care & Control	40,000	1,844	6,925	-	12,575	20,500	49%
Wayfinding Signage Project	38,476	22,168	22,168	-	16,308	-	100%
Bowman Creek Project	-	-	-	-	-	-	0%
Bike Signage	2,500	-	-	-	-	2,500	0%
Historic Preservation Commis.	5,000	-	-	-	-	5,000	0%
Hesburgh-MLK Memorial	-	-	-	3,461	-	-	0%
<b>Total Expenditures by Project</b>	<b>85,976</b>	<b>24,011</b>	<b>29,092</b>	<b>3,461</b>	<b>28,883</b>	<b>28,000</b>	<b>67%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	60,476	24,011	29,092	-	28,883	2,501	96%
Printing & Advertising	2,500	-	-	-	-	2,500	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	8,000	-	-	-	-	8,000	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,000	-	-	3,461	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>80,976</b>	<b>24,011</b>	<b>29,092</b>	<b>3,461</b>	<b>28,883</b>	<b>23,001</b>	<b>72%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>85,976</b>	<b>24,011</b>	<b>29,092</b>	<b>3,461</b>	<b>28,883</b>	<b>28,001</b>	<b>67%</b>
<b>Net</b>	<b>(60,176)</b>	<b>(466,403)</b>	<b>74,569</b>	<b>15,909</b>	<b>-</b>	<b>(105,862)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>239,742</b>	<b>116,651</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects. Donations to South Bend Animal Care & Control are held in this fund.

**Explanation of Revenue Sources:**

Donations received are generally specified for some specific purpose (e.g. animal shelter, bike paths, etc.) and cannot be used for general purposes. This fund also receives revenue from interest earned on the fund's cash balance. In 2017, Animal Care & Control started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions thru 2/24/2023. In 2018, the City received a \$50,000 donation from Visit South Bend Mishawaka for wayfinding signage. In 2019, the City received a doantion of \$100,000 from the Pokagon Band of the Potawatomi to be spent on the Bowman Creek Project.

**Explanation of Expenditures and Significant Changes/Variiances:**

Revenues and expenditures vary depending on donations received and when projects are sufficiently funded.

2017: The major project in 2017 was the MLK/Hesburgh statue (\$200,000) in Leighton Plaza.

2018-2020 expenditures include additional renovations for animal shelter, wayfinding signage, and the Bowman Creek Project.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Police Curfew Violations	<b>Fund Number</b>	218
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	200	13	13	-	-	187	6%
Interest Earnings	100	23	49	52	-	51	49%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>300</b>	<b>35</b>	<b>62</b>	<b>52</b>	<b>-</b>	<b>238</b>	<b>21%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	-	-	-	1,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net</b>	<b>(700)</b>	<b>35</b>	<b>62</b>	<b>52</b>	<b>-</b>	<b>(762)</b>	
<b>Cash Balance</b>			<b>13,167</b>	<b>12,892</b>			

**Fund Purpose:**  
This fund accounts for monies received from Juvenile Positive Assistance. Juvenile Positive Assistance accounts for monies received from penalties paid for curfew violations.

**Explanation of Revenue Sources:**  
This fund receives monies from Juvenile Positive Assistance. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.



**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Law Enforcement Continuing Education</b>	<b>Fund Number</b>	<b>220</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	140,000	10,127	20,669	21,678	-	119,331	15%
Fines, Forfeitures, and Fees	116,000	13,263	17,253	19,938	-	98,747	15%
Interest Earnings	5,000	726	1,686	2,286	-	3,314	34%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	18,500	(11)	(19)	2,175	-	18,519	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>281,500</b>	<b>24,105</b>	<b>39,589</b>	<b>46,077</b>	<b>-</b>	<b>241,911</b>	<b>14%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>295,556</b>	<b>-</b>	<b>91,747</b>	<b>35,614</b>	<b>15,717</b>	<b>188,092</b>	<b>36%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	91,990	7,235	15,568	19,960	-	76,422	17%
Travel	60,000	1,587	2,848	6,875	-	57,152	5%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	70,000	-	10,813	11,980	56	59,131	16%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>221,990</b>	<b>8,822</b>	<b>29,229</b>	<b>38,815</b>	<b>56</b>	<b>192,705</b>	<b>13%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>517,546</b>	<b>8,822</b>	<b>120,975</b>	<b>74,429</b>	<b>15,773</b>	<b>380,797</b>	<b>26%</b>
<b>Net</b>	<b>(236,046)</b>	<b>15,283</b>	<b>(81,386)</b>	<b>(28,351)</b>		<b>(138,886)</b>	
<b>Cash Balance</b>			<b>364,723</b>	<b>543,814</b>			

**Fund Purpose:**

This fund was established to fund the continuing education for the officers of the South Bend Police Department.

**Explanation of Revenue Sources:**

This fund is funded by fees from accident reports, gun permits, false alarm and loud noise fines. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings.

In recent years, the Police Department has been spending down the cash balance in this fund as they attend various trainings and purchase new equipment. This fund's revenues will not be able to support current spending levels. In the future, the Police Department may look for other budget sources to fund education and training, such as paying for it out of the Police Department's budget in the General Fund (101).

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Landlord Registration</b>	<b>Fund Number</b>	<b>221</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	1,000	-	-	255	-	1,000	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	17	38	-	-	(38)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>17</b>	<b>38</b>	<b>255</b>	<b>-</b>	<b>962</b>	<b>4%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	500	-	-	-	-	500	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>0%</b>
<b>Net</b>	<b>500</b>	<b>17</b>	<b>38</b>	<b>255</b>	<b>-</b>	<b>462</b>	
<b>Cash Balance</b>			<b>10,165</b>	<b>9,940</b>			

**Fund Purpose:**

This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance, enacted by the Common Council in 2016.

**Explanation of Revenue Sources:**

The proceeds from the registration, \$5 registration fee per year, will fund Code Enforcement's costs of the program. There is a penalty of \$100 to \$500 per landlord for failure to comply with the ordinance. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Any revenues from penalties are to be used to subsidize the City's Curb & Sidewalk program, however the Landlord Registration Program elsewhere in the State of Indiana is under State legal review.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Loss Recovery</b>	<b>Fund Number</b>	<b>227</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,079	2,405	3,255	-	1,595	60%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,000</b>	<b>1,079</b>	<b>2,405</b>	<b>3,255</b>	<b>-</b>	<b>1,595</b>	<b>60%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	33,997	-	-	4,452	8,997	25,000	26%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	236,100	-	-	125,000	36,100	200,000	15%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>270,097</b>	<b>-</b>	<b>-</b>	<b>129,452</b>	<b>45,097</b>	<b>225,000</b>	<b>17%</b>
<b>Capital</b>	<b>2,409</b>	<b>-</b>	<b>-</b>	<b>4,756</b>	<b>2,409</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>272,506</b>	<b>-</b>	<b>-</b>	<b>134,208</b>	<b>47,506</b>	<b>225,000</b>	<b>17%</b>
<b>Net</b>	<b>(268,506)</b>	<b>1,079</b>	<b>2,405</b>	<b>(130,953)</b>	<b>-</b>	<b>(223,405)</b>	
<b>Cash Balance</b>			<b>629,556</b>	<b>715,665</b>			

**Fund Purpose:**

This fund was established in 2008 with the recovery of monies from lawsuits brought about by environmental actions on the Studebaker and Oliver industrial sites. The fund continues to receive, intermittently, monies from similar settlements. The fund is used for capital projects and the Vacant and Abandoned Housing initiative.

**Explanation of Revenue Sources:**

At this time, the only revenue comes from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2019, this fund will be used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Public Safety LOIT</b>	<b>Fund Number</b>	<b>249</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,560,555	713,380	1,426,759	1,271,590	-	7,133,796	17%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	2,433	6,027	2,798	-	(27)	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,566,555</b>	<b>715,813</b>	<b>1,432,786</b>	<b>1,274,388</b>	<b>-</b>	<b>7,133,769</b>	<b>17%</b>
<b>Expenditures by Dept</b>							
249-0805 Police PS LOIT	4,454,976	224,629	456,588	592,831	-	3,998,388	10%
249-0905 Fire PS LOIT	4,111,579	210,152	418,532	495,510	-	3,693,047	10%
<b>Total Expenditures by Dept</b>	<b>8,566,555</b>	<b>434,781</b>	<b>875,119</b>	<b>1,088,341</b>	<b>-</b>	<b>7,691,435</b>	<b>10%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,484,606	330,371	664,839	794,006	-	5,819,767	10%
Fringe Benefits	2,081,949	104,410	210,280	294,335	-	1,871,669	10%
<b>Total Personnel</b>	<b>8,566,555</b>	<b>434,781</b>	<b>875,119</b>	<b>1,088,341</b>	<b>-</b>	<b>7,691,436</b>	<b>10%</b>
<b>Supplies</b>	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	<b>8,566,555</b>	<b>434,781</b>	<b>875,119</b>	<b>1,088,341</b>	<b>-</b>	<b>7,691,436</b>	<b>10%</b>
<b>Net</b>	-	<b>281,032</b>	<b>557,666</b>	<b>186,046</b>		<b>(557,667)</b>	
<b>Cash Balance</b>			<b>2,515,833</b>	<b>1,173,426</b>			

<b>Staffing - Full Time</b>	<b>Budget</b>	<b>Actual</b>
Sworn Police Officers	45	33
Sworn Firefighters	45	29
<b>Total</b>	<b>90</b>	<b>62</b>

**Fund Purpose:**

The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts.

**Explanation of Revenue Sources:**

The City has adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees who were formerly paid by property taxes. Public Safety Local Option Income Tax (LOIT) revenue is expected to increase approximately 2% per year.

**Explanation of Expenditures and Significant Changes/Variations:**

This fund covers the costs of wages and fringe benefits for 45 police officers and 45 firefighters.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Local Roads &amp; Streets</b>	<b>Fund Number</b>	<b>251</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,695,689	152,141	309,596	310,313	-	1,386,093	18%
Grants/Intergovernmental	320,000	-	-	42,802	-	320,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	7,048	15,255	14,047	-	14,745	51%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	2,938	-	-	(2,938)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,500,000	-	-	-	-	2,500,000	0%
<b>Total Revenue</b>	<b>4,545,689</b>	<b>159,189</b>	<b>327,789</b>	<b>367,162</b>	<b>-</b>	<b>4,217,900</b>	<b>7%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>339,675</b>	<b>5,856</b>	<b>31,016</b>	<b>-</b>	<b>58,659</b>	<b>250,000</b>	<b>26%</b>
<b>Services &amp; Charges</b>							
Professional Services	878,000	9,045	10,513	-	187,488	679,999	23%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	922,400	40,941	61,009	34,973	219,637	641,754	30%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,000	5,000	5,000	-	-	-	100%
Transfers Out	600,000	-	-	-	-	600,000	0%
<b>Total Services &amp; Charges</b>	<b>2,405,400</b>	<b>54,986</b>	<b>76,521</b>	<b>34,973</b>	<b>407,124</b>	<b>1,921,753</b>	<b>20%</b>
<b>Capital</b>	<b>4,189,635</b>	<b>81,670</b>	<b>107,458</b>	<b>6,641</b>	<b>609,163</b>	<b>3,473,014</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>6,934,710</b>	<b>142,512</b>	<b>214,995</b>	<b>41,614</b>	<b>1,074,946</b>	<b>5,644,767</b>	<b>19%</b>
<b>Net</b>	<b>(2,389,021)</b>	<b>16,677</b>	<b>112,794</b>	<b>325,548</b>	<b>-</b>	<b>(1,426,867)</b>	
<b>Cash Balance</b>			<b>4,041,208</b>	<b>3,661,093</b>			

**Fund Purpose:**

This fund is used to track expenditures for road projects.

**Explanation of Revenue Sources:**

This fund receives gas taxes from the State of Indiana as its primary revenue source. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (202). This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. Also for 2019 we show a \$2.5M transfer in from the Economic Development Income Tax Fund (EDIT Fund 408) to cover the cost of Bendix Road Project.

**Explanation of Expenditures and Significant Changes/Variations:**

**Supplies**

- Street Department Supplies - \$250,000

**Repairs & Maintenance**

- Street Maintenance - \$250,000
- Traffic Signal Maintenance - \$400,000

**Professional Services**

- MACOG, Other - \$30,000
- Marking Maintenance - \$50,000
- Outsourced Street Paving - \$600,000

**Capital Projects**

- Traffic Calming Devices - \$250,000
- West Side Quiet Zone - \$350,000
- Century Center Dam Repair - \$200,000
- Olive LPA Project LID - \$250,000
- Community Crossings (interfund transfer out to Fund 265) - \$600,000
- Bendix LPA Project (funded by interfund transfer from EDIT Fund 408) - \$2,500,000

Acronyms: MACOG - Michiana Area Council of Government, LPA - Local Public Agencies, LID - Local Improvement District

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>LOIT Special Distribution</b>	<b>Fund Number</b>	<b>257</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	215,000	-	-	-	-	215,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	995	2,407	11,970	-	10,093	19%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>227,500</b>	<b>995</b>	<b>2,407</b>	<b>11,970</b>	<b>-</b>	<b>225,093</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	322,319	1,560	27,455	138,406	249,864	45,000	86%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>322,319</b>	<b>1,560</b>	<b>27,455</b>	<b>138,406</b>	<b>249,864</b>	<b>45,000</b>	<b>86%</b>
<b>Capital</b>	<b>578,944</b>	<b>51,386</b>	<b>174,391</b>	<b>8,445</b>	<b>404,553</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>901,263</b>	<b>52,946</b>	<b>201,846</b>	<b>146,851</b>	<b>654,417</b>	<b>45,000</b>	<b>95%</b>
<b>Net</b>	<b>(673,763)</b>	<b>(51,951)</b>	<b>(199,439)</b>	<b>(134,881)</b>	<b>-</b>	<b>180,093</b>	
<b>Cash Balance</b>			<b>559,708</b>	<b>2,146,457</b>			

**Fund Purpose:**

This fund was established in 2016, per the State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute, a minimum of 75% must be spent on infrastructure projects. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority. The remainder was deposited into the Rainy Day Fund (102).

**Explanation of Revenue Sources:**

2019 Grants/Intergovernmental revenue show a decrease of \$883K. Incoming grants reimbursements are expected to be lower in future years. This fund receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**

In 2019, \$65,000 is budgeted for a traffic signal study. Expenditures have been adjusted to work within the confines of the available cash balance.

Projects include: Ironwood pavement restoration, Olive Street repairs, Bendix Drive, West Side Quit Zone, Boland Trail, Safe Routes to School (SRTS) Monroe/Studebaker.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Human Rights Federal Grant	<b>Fund Number</b>	258
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	-	10,000	10,000	-	135,000	7%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	769	1,706	1,944	-	294	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	270	270	5,535	-	20,130	1%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>167,400</b>	<b>1,039</b>	<b>11,976</b>	<b>17,479</b>	<b>-</b>	<b>155,424</b>	<b>7%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	108,930	4,615	8,858	8,136	-	100,072	8%
Fringe Benefits	41,158	1,724	3,376	4,137	-	37,782	8%
<b>Total Personnel</b>	<b>150,088</b>	<b>6,339</b>	<b>12,234</b>	<b>12,274</b>	<b>-</b>	<b>137,854</b>	<b>8%</b>
<b>Supplies</b>	<b>2,000</b>	<b>-</b>	<b>138</b>	<b>-</b>	<b>1,662</b>	<b>200</b>	<b>90%</b>
<b>Services &amp; Charges</b>							
Professional Services	27,800	1,667	5,025	2,963	16,658	6,117	78%
Printing & Advertising	22,000	-	-	-	-	22,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	-	-	15	-	3,500	0%
Travel	15,300	-	-	-	-	15,300	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	14,300	-	240	405	-	14,060	2%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>82,900</b>	<b>1,667</b>	<b>5,265</b>	<b>3,382</b>	<b>16,658</b>	<b>60,977</b>	<b>26%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>234,988</b>	<b>8,006</b>	<b>17,637</b>	<b>15,656</b>	<b>18,320</b>	<b>199,031</b>	<b>15%</b>
<b>Net</b>	<b>(67,588)</b>	<b>(6,967)</b>	<b>(5,661)</b>	<b>1,823</b>	<b>-</b>	<b>(43,607)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>523,750</b>	<b>573,802</b>	<b>-</b>	<b>-</b>	<b>-</b>

Staffing	Budget	Actual
Full Time	2	1
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>2</b>	<b>1</b>

**Fund Purpose:**  
This fund tracks the portion of the Human Rights Department that is funded by the federal government. The Human Rights Department's mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity.

**Explanation of Revenue Sources:**  
This fund is funded by federal grants, including grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC).

**Explanation of Expenditures and Significant Changes/Variations:**  
In 2019, the Employment Manager position was moved from the General Fund (101) to the Human Rights Federal Grant Fund (258). This position handles all EEOC issues.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Local Road &amp; Bridge Grant</b>	<b>Fund Number</b>	<b>265</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	600,000	-	-	-	-	600,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	568	1,252	-	-	(1,252)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	600,000	-	-	-	-	600,000	0%
<b>Total Revenue</b>	<b>1,200,000</b>	<b>568</b>	<b>1,252</b>	<b>-</b>	<b>-</b>	<b>1,198,748</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,283,291	-	-	2,655	83,291	1,200,000	6%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,283,291</b>	<b>-</b>	<b>-</b>	<b>2,655</b>	<b>83,291</b>	<b>1,200,000</b>	<b>6%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,283,291</b>	<b>-</b>	<b>-</b>	<b>2,655</b>	<b>83,291</b>	<b>1,200,000</b>	<b>6%</b>
<b>Net</b>	<b>(83,291)</b>	<b>568</b>	<b>1,252</b>	<b>(2,655)</b>	<b>-</b>	<b>(1,252)</b>	
<b>Cash Balance</b>			<b>331,337</b>	<b>990,288</b>			

**Fund Purpose:**

This fund was established in December 2016 to account for the receipt of the Community Crossings state grant and matching revenue and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).

Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks.

**Explanation of Revenue Sources:**

In February 2017, the City received the \$1 million Community Crossings state grant from INDOT. \$1 million was transferred from LOIT 2016 Special Distribution Fund (257) to match the grant revenue.

Community Crossings Matching Grant is based on available pooled resources by the State of Indiana and the number of municipalities requesting the grant money. The actual grant dollars received in 2018 were \$670,000; therefore 2019 budgeted revenues were based on a conservative estimate.

This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenditures are calculated on grant proceeds, plus the City's matching portion. 2019 expenditures are for City-wide paving projects.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Morris PAC / Palais Royale Marketing</b>	<b>Fund Number</b>	<b>273</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,000	525	525	200	-	14,475	4%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	99	210	219	-	590	26%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,800</b>	<b>624</b>	<b>735</b>	<b>419</b>	<b>-</b>	<b>15,065</b>	<b>5%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	30,000	-	-	-	-	30,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>0%</b>
<b>Net</b>	<b>(14,200)</b>	<b>624</b>	<b>735</b>	<b>419</b>	<b>-</b>	<b>(14,935)</b>	
<b>Cash Balance</b>			<b>58,203</b>	<b>55,573</b>			

**Fund Purpose:**

The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate, non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to The Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale.

**Explanation of Revenue Sources:**

Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenditures are for advertisements and promotional services. The City is able to not only advertise on the local area digital billboards, but also secure sponsorships to help fund the advertising displayed on them.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Morris PAC Self-Promotion</b>	<b>Fund Number</b>	<b>274</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	15,358	15,358	12,132	-	109,642	12%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	400	175	356	-	-	44	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>125,400</b>	<b>15,533</b>	<b>15,714</b>	<b>12,132</b>	<b>-</b>	<b>109,686</b>	<b>13%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	15,000	-	-	-	-	15,000	0%
Printing & Advertising	60,000	-	-	-	-	60,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>0%</b>
<b>Net</b>	<b>50,400</b>	<b>15,533</b>	<b>15,714</b>	<b>12,132</b>	<b>-</b>	<b>34,686</b>	
<b>Cash Balance</b>			<b>117,432</b>	<b>-</b>			

**Fund Purpose:**  
This fund was created to account for Self Promoter Events. Earnings on self-promoted events will be retained in this fund.

**Explanation of Revenue Sources:**  
This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (101), **\$1.00 deposited into Morris/Palais Self-Promotion Fund (274)**, and \$1.00 deposited into Morris PAC Capital Fund (416). This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are for marketing and advertising for the Morris Performing Arts Center.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35	7	15	16	-	20	43%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>35</b>	<b>7</b>	<b>15</b>	<b>16</b>	<b>-</b>	<b>20</b>	<b>43%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>35</b>	<b>7</b>	<b>15</b>	<b>16</b>	<b>-</b>	<b>20</b>	
<b>Cash Balance</b>			<b>4,006</b>	<b>3,937</b>			

**Fund Purpose:**  
This fund has been used to account for certain Police grants.

**Explanation of Revenue Sources:**  
Currently, this fund only receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Economic Develop Commission-Revenue Bonds</b>	<b>Fund Number</b>	<b>281</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	112	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>112</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>112</b>			
<b>Cash Balance</b>				<b>27,979</b>			

**Fund Purpose:**  
This fund was used for the expenses of Economic Development Revenue Bonds. These bonds have been paid off.

**Explanation of Revenue Sources:**

**Explanation of Expenditures and Significant Changes/Variations:**  
The remaining cash balance was transferred to the Redevelopment General Fund 433 in 2018.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>HAZMAT</b>	<b>Fund Number</b>	<b>289</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	3,275	3,275	-	-	6,725	33%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	33	72	109	-	128	36%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,200</b>	<b>3,308</b>	<b>3,347</b>	<b>109</b>	<b>-</b>	<b>6,853</b>	<b>33%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>10,472</b>	<b>-</b>	<b>529</b>	<b>-</b>	<b>-</b>	<b>9,943</b>	<b>5%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>10,472</b>	<b>-</b>	<b>529</b>	<b>-</b>	<b>-</b>	<b>9,943</b>	<b>5%</b>
<b>Net</b>	<b>(272)</b>	<b>3,308</b>	<b>2,818</b>	<b>109</b>	<b>-</b>	<b>(3,090)</b>	
<b>Cash Balance</b>			<b>21,898</b>	<b>27,572</b>			

**Fund Purpose:**

This fund is used to account for the cost of the Hazardous Materials Response team. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no employees associated with this fund, responses are made by firefighters of the South Bend Fire Department.

**Explanation of Revenue Sources:**

Funding is entirely dependent on the number of billable Hazardous Material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

In recent years, this fund has been used to purchase supplies for the HAZMAT response team. No major capital expenditures are planned through this fund. Major purchases are funded through the Fire Department and EMS Capital and the minimal fees collected in this fund are used to replace equipment and gear used in responses.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Indiana River Rescue	<b>Fund Number</b>	291
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	72,000	6,500	18,200	15,000	-	53,800	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	325	760	516	-	(260)	152%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	24,945	24,945	24,945	-	-	-	100%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>97,445</b>	<b>31,771</b>	<b>43,905</b>	<b>15,516</b>	<b>-</b>	<b>53,540</b>	<b>45%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	13,000	231	462	462	-	12,538	4%
Fringe Benefits	2,500	-	-	-	-	2,500	0%
<b>Total Personnel</b>	<b>15,500</b>	<b>231</b>	<b>462</b>	<b>462</b>	<b>-</b>	<b>15,038</b>	<b>3%</b>
<b>Supplies</b>							
	18,800	68	68	389	-	18,732	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	890	890	-	-	110	89%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,000	-	-	-	-	9,000	0%
Travel	14,500	-	-	-	-	14,500	0%
Repairs & Maintenance	51,520	-	6,564	-	956	44,000	15%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>76,020</b>	<b>890</b>	<b>7,454</b>	<b>-</b>	<b>956</b>	<b>67,610</b>	<b>11%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>110,320</b>	<b>1,188</b>	<b>7,983</b>	<b>851</b>	<b>956</b>	<b>101,380</b>	<b>8%</b>
<b>Net</b>	<b>(12,875)</b>	<b>30,582</b>	<b>35,922</b>	<b>14,666</b>	<b>-</b>	<b>(47,840)</b>	
<b>Cash Balance</b>			<b>218,408</b>	<b>138,334</b>			

**Fund Purpose:**

This fund is used to account for the revenue from tuition fees for students attending the Indiana River Rescue School (IRRS) and the expenditures of that revenue. There are typically 2-4 schools a year, each a week in duration. The IRRS is administered by the South Bend Fire Department under the direction of the Special Operations Bureau. The majority of instructors are comprised of South Bend Firefighters and Conservation Officers from the IDNR. The 5 day school includes extensive field training on the St. Joseph River and it's unique "L" shaped dam, and the East Race Waterway. The East Race Waterway is a 2000' run which winds through the heart of the city. It has been the site of many U.S. Olympic trials and World Class kayak events. It allows for realistic but controlled training in river rescue, what is now formally known as the premier training ground for "Swiftwater rescue." Class lectures will provide a background in theory and concepts that enables students to go directly to the water. Students become familiar with such equipment as inflatable boats, outboards, rescue ropes, rope rescue systems & necessary personal gear. Many of our teaching sites have actual accident histories.

**Explanation of Revenue Sources:**

This fund collects tuition fees for students attending the Indiana River Rescue School. Funding relies on the number of Indiana River Rescue School (IRRS) courses offered in any given year. In recent years, demand from the fire departments of Chicago and New York has increased the need for additional dedicated classes. In those years, revenue can increase dramatically. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenditures are for the maintenance and repair of rescue equipment and the wages for the instructors. No major expenditures are planned.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Police Grants</b>	<b>Fund Number</b>	<b>292</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	
<b>Cash Balance</b>			<b>26,716</b>	<b>48,451</b>			

**Fund Purpose:**  
This fund was established to track the revenue and expenditures related to specific Federal Grants. Federal Grant revenue and expenditures are now tracked in Fund 295.

**Explanation of Revenue Sources:**  
There isn't a source of revenue at this time.

**Explanation of Expenditures and Significant Changes/Variations:**  
In 2017 and 2018, this fund was used to pay for a portion of the costs of updating the standard operating procedure (SOP) manual for the Police Department.  
There are no planned expenditures at this time for 2019.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	9,700	12,100	16,200	-	7,900	61%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	178	379	346	-	121	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,500</b>	<b>9,878</b>	<b>12,479</b>	<b>16,546</b>	<b>-</b>	<b>10,021</b>	<b>55%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>1,500</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	3,450	-	10,000	0%
Travel	1,500	-	-	-	-	1,500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	9,500	456	595	686	-	8,905	6%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>21,000</b>	<b>456</b>	<b>595</b>	<b>4,136</b>	<b>-</b>	<b>20,405</b>	<b>3%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>22,500</b>	<b>456</b>	<b>595</b>	<b>4,326</b>	<b>-</b>	<b>21,905</b>	<b>3%</b>
<b>Net</b>	<b>-</b>	<b>9,422</b>	<b>11,884</b>	<b>12,220</b>	<b>-</b>	<b>(11,884)</b>	
<b>Cash Balance</b>			<b>110,536</b>	<b>99,558</b>			

**Fund Purpose:**  
This fund was established to fund the cost of course material and instructors at the South Bend Police Academy.

**Explanation of Revenue Sources:**  
The enforcement courses are offered to other police departments who pay a fee to attend the training. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
There are no major expenditures planned for this fund.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	-	25,422	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	288	654	551	-	(154)	131%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	2,050	-	-	1,200	63%
Other Income	34,500	2,217	3,703	2,186	-	30,797	11%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>92,000</b>	<b>2,504</b>	<b>6,407</b>	<b>28,160</b>	<b>-</b>	<b>85,593</b>	<b>7%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>88,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,554</b>	<b>47,000</b>	<b>47%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	300	-	-	(300)	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	45,000	623	19,546	27,162	3,500	21,954	51%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>45,000</b>	<b>623</b>	<b>19,846</b>	<b>27,162</b>	<b>3,500</b>	<b>21,654</b>	<b>52%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>133,554</b>	<b>623</b>	<b>19,846</b>	<b>27,162</b>	<b>45,054</b>	<b>68,654</b>	<b>49%</b>
<b>Net</b>	<b>(41,554)</b>	<b>1,881</b>	<b>(13,438)</b>	<b>997</b>	<b>-</b>	<b>16,939</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>189,034</b>	<b>136,153</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees.

**Explanation of Revenue Sources:**

The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

This fund is used to pay for a youth boxing program. The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club. This free program matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It's a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life.

In 2018, this fund was used to pay for some of the cost of new video surveillance systems in the police cars.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Police Federal Drug Enforcement	<b>Fund Number</b>	299
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	50,000	-	-	6,201	-	50,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	338	619	340	-	381	62%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>51,000</b>	<b>338</b>	<b>619</b>	<b>6,541</b>	<b>-</b>	<b>50,381</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>45,000</b>	<b>22,499</b>	<b>22,499</b>	<b>-</b>	<b>-</b>	<b>22,501</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>51,000</b>	<b>22,499</b>	<b>22,499</b>	<b>-</b>	<b>-</b>	<b>28,501</b>	<b>44%</b>
<b>Net</b>	<b>-</b>	<b>(22,161)</b>	<b>(21,880)</b>	<b>6,541</b>	<b>-</b>	<b>21,880</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>132,040</b>	<b>137,270</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund was established to receive the Police Department share of money acquired in drug enforcement activity. Expenditures are to be used to fund drug enforcement and training.

**Explanation of Revenue Sources:**  
This fund receives the Police Department's share of money acquired in drug enforcement activity. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>County Option Income Tax</b>	<b>Fund Number</b>	<b>404</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Local Income Taxes	12,148,294	1,018,221	2,036,442	1,817,716	-	10,111,852	17%
Grants/Intergovernmental	12,500	-	12,500	-	1	(1)	100%
Interest Earnings	95,000	22,343	46,264	34,327	-	48,736	49%
Other Income	60,000	-	15,000	31,814	-	45,000	25%
Transfers In	830,000	-	830,000	-	-	-	100%
<b>Total Revenue</b>	<b>13,145,794</b>	<b>1,040,564</b>	<b>2,940,206</b>	<b>1,883,856</b>	<b>1</b>	<b>10,205,587</b>	<b>22%</b>
<b>Expenditures by Activity</b>							
Goodwill Strategic Outreach	130,000	-	-	91,000	130,000	-	100%
Election Costs	120,000	-	-	-	-	120,000	0%
Debt Service & Other	363,213	60,075	195,288	431,384	281,900	(113,975)	131%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	279,622	23,302	46,606	46,311	-	233,016	17%
Light Up South Bend	338,101	89,214	89,214	9,287	48,887	200,000	41%
Street Paving	1,938,323	-	-	-	573	1,937,750	0%
Utilities & Services	2,436,601	146,685	672,074	932,323	14,420	1,750,107	28%
Curb & Sidewalk	1,500,000	-	-	-	-	1,500,000	0%
Information Technology	1,241,162	-	10,000	2,874	631,161	600,001	52%
Police Department	1,643,740	172,005	391,264	218,163	1,027,474	225,002	86%
Fire Department & EMS	926,579	-	-	29,032	-	926,579	0%
Community Investment	2,364,854	19,481	187,338	4,526	496,080	1,681,436	29%
Parks Administration	400,000	-	-	-	-	400,000	0%
Corridor Ambassadors	351,050	47,664	91,643	40,005	-	259,407	26%
Vacant & Abandoned	847,208	1,260	1,260	-	347,208	498,740	41%
<b>Total Expenditures by Activity</b>	<b>14,945,453</b>	<b>559,686</b>	<b>1,749,687</b>	<b>1,869,905</b>	<b>2,977,703</b>	<b>10,218,063</b>	<b>32%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>278,101</b>	<b>89,214</b>	<b>89,214</b>	<b>123,362</b>	<b>48,887</b>	<b>140,000</b>	<b>50%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,681,879	20,889	161,659	10,778	904,760	615,460	63%
Printing & Advertising	-	-	-	294	-	-	0%
Utilities	1,570,000	144,566	286,425	297,512	-	1,283,575	18%
Repairs & Maintenance	631,354	-	360,918	576,782	573	269,863	57%
Other Interfund Allocations	8,631	719	1,441	1,146	-	7,190	17%
Debt Service - Principal	1,603,620	159,197	374,512	364,560	1,029,108	200,000	88%
Debt Service - Interest & Fees	44,282	12,809	21,613	26,824	22,668	1	100%
Grants & Subsidies	1,941,316	33,089	282,208	110,165	219,932	1,439,176	26%
Other Services & Charges	1,753,078	90,478	161,068	354,788	491,628	1,100,382	37%
Transfers Out	4,764,329	-	-	-	-	4,764,329	0%
<b>Total Services &amp; Charges</b>	<b>13,998,489</b>	<b>461,747</b>	<b>1,649,844</b>	<b>1,742,850</b>	<b>2,668,669</b>	<b>9,679,976</b>	<b>31%</b>
<b>Capital</b>	<b>668,863</b>	<b>8,726</b>	<b>10,629</b>	<b>3,693</b>	<b>260,148</b>	<b>398,086</b>	<b>40%</b>
<b>Total Expenditures</b>	<b>14,945,453</b>	<b>559,686</b>	<b>1,749,687</b>	<b>1,869,905</b>	<b>2,977,703</b>	<b>10,218,062</b>	<b>32%</b>
<b>Net</b>	<b>(1,799,659)</b>	<b>480,877</b>	<b>1,190,519</b>	<b>13,952</b>		<b>(12,475)</b>	
<b>Cash Balance</b>			<b>12,986,714</b>	<b>8,615,244</b>			

**Fund Purpose:**  
This fund accounts for the receipt and county option income tax (COIT) and expenditures of those funds.

**Explanation of Revenue Sources:**  
This fund receives County Option Income Tax (COIT) revenue. The revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). Other Income is principal from an interfund loan (debt schedule #82) being repaid by the UDAG Fund (410). This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Funds are used for debt service payments for police cars & equipment, certain organizations' grants and operational subsidies, capital expenditures and other uses as deemed by the Mayor and Council. Starting in 2019, the interfund transfer to the Motor Vehicle Highway Fund (202) for street paving will be paid from COIT instead of EDIT Fund (408). The City is replacing its 20+ year-old accounting software system. It is an 18 month long implementation with an anticipated go-live date of April 2020. The cost of the software and implementation will be paid out of COIT. \$150,000 is budgeted for a goodwill strategic outreach unit focused on community oriented policing.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	<b>Economic Development Income Tax</b>	<b>Fund Number</b>	<b>408</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	11,632,846	966,436	1,932,871	1,786,827	-	9,699,975	17%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,000	-	-	-	-	150,000	0%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	-	-	-	100%
Interest Earnings	140,000	25,416	55,778	50,324	-	84,222	40%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,277,506</b>	<b>1,346,511</b>	<b>2,343,309</b>	<b>1,837,150</b>	<b>-</b>	<b>9,934,197</b>	<b>19%</b>
<b>Expenditures by Activity</b>							
Debt Service & Other	415,000	-	125,000	31,461	75,000	215,000	48%
Street Paving	-	-	-	-	-	-	0%
PSAP	2,857,018	234,834	469,669	-	2,348,343	39,006	99%
Community Investment	6,964,810	38,367	71,204	214,658	1,867,594	5,026,012	28%
Parks & Recreation	400,525	31,757	95,401	-	21,094	284,030	29%
Potawatomi Zoo	322,949	-	59,137	100,000	155,350	108,462	66%
Code Enforcement	2,364,559	-	-	-	-	2,364,559	0%
Animal Care & Control	845,841	-	-	-	-	845,841	0%
<b>Total Expenditures by Activity</b>	<b>14,170,702</b>	<b>304,958</b>	<b>820,409</b>	<b>346,119</b>	<b>4,467,381</b>	<b>8,882,910</b>	<b>37%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	3,616,917	268,164	535,795	55,306	2,743,715	337,407	91%
Utilities	1,055	-	-	440	1,055	-	100%
Repairs & Maintenance	46,385	38	78	3,164	385	45,922	1%
Debt Service - Principal	149,381	-	34,137	17,500	65,863	49,381	67%
Debt Service - Interest & Fees	173,568	-	25,000	13,961	89,487	59,081	66%
Grants & Subsidies	3,729,590	5,000	130,000	255,000	1,424,591	2,174,999	42%
Other Services & Charges	7,285	-	-	748	2,285	5,000	31%
Transfers Out	5,781,521	31,757	95,401	-	-	5,686,120	2%
<b>Total Services &amp; Charges</b>	<b>13,505,702</b>	<b>304,958</b>	<b>820,409</b>	<b>346,119</b>	<b>4,327,381</b>	<b>8,357,910</b>	<b>38%</b>
<b>Capital</b>							
<b>Capital</b>	<b>665,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,000</b>	<b>525,000</b>	<b>21%</b>
<b>Total Expenditures</b>	<b>14,170,702</b>	<b>304,958</b>	<b>820,409</b>	<b>346,119</b>	<b>4,467,381</b>	<b>8,882,910</b>	<b>37%</b>
<b>Net</b>	<b>(1,893,196)</b>	<b>1,041,553</b>	<b>1,522,900</b>	<b>1,491,032</b>	<b>-</b>	<b>1,051,287</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>16,652,986</b>	<b>14,241,581</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) revenue. The EDIT Fund is a source of bonding capacity for the City and efforts are made to keep significant reserves in order to receive a higher credit rating and lower interest rates.

**Explanation of Revenue Sources:**  
This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. For the revenue forecast, EDIT revenue is budgeted to increase about 2% per year. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance. In 2019, the remaining cash balance in Hall of Fame Debt Service Fund (313) and the Hall of Fame Capital Fund (677) will be transferred to EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds. The final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

**Explanation of Expenditures and Significant Changes/Variations:**  
The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Parks Bonds, and the 2018 Zoo Bonds. It also pays for various economic development initiatives and interfund transfers to the Department of Community Investment (Fund 211) and the Department of Code Enforcement (Fund 219 and Fund 600-1201) and Animal Care & Control (600-1207).

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Urban Development Action Grant</b>	<b>Fund Number</b>	<b>410</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	22	81	1,891	-	919	8%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,240	-	11,310	9,377	-	33,930	25%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>46,240</b>	<b>22</b>	<b>11,391</b>	<b>11,268</b>	<b>-</b>	<b>34,849</b>	<b>25%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	60,000	-	15,000	31,814	-	45,000	25%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>60,000</b>	<b>-</b>	<b>15,000</b>	<b>31,814</b>	<b>-</b>	<b>45,000</b>	<b>25%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>60,000</b>	<b>-</b>	<b>15,000</b>	<b>31,814</b>	<b>-</b>	<b>45,000</b>	<b>25%</b>
<b>Net</b>	<b>(13,760)</b>	<b>22</b>	<b>(3,609)</b>	<b>(20,545)</b>	<b>-</b>	<b>(10,151)</b>	
<b>Cash Balance</b>			<b>25,373</b>	<b>450,666</b>			

**Fund Purpose:**

This fund was originally established to account for economic development expenditures which are financed by federal grants and loan repayments.

**Explanation of Revenue Sources:**

Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Currently, this fund is used for the repayment of an interfund loan from the COIT Fund (404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). When the final revenue payment is due from BDC, it may be prudent to payoff the debt to COIT and potentially close this fund rather than following current amortization schedule which goes out to 2046. Therefore, in the 2018 a total of \$486,081 was paid off using the current balance in cash reserves. Payments in future years will be made as BDC loan collections are received.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Project ReLeaf</b>	<b>Fund Number</b>	<b>655</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	447,139	37,296	74,662	74,425	-	372,477	17%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,350	1,104	2,326	3,377	-	5,024	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>454,489</b>	<b>38,400</b>	<b>76,988</b>	<b>77,802</b>	<b>-</b>	<b>377,501</b>	<b>17%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	72,660	-	2,314	-	-	70,346	3%
Fringe Benefits	5,559	-	139	-	-	5,420	2%
<b>Total Personnel</b>	<b>78,219</b>	<b>-</b>	<b>2,453</b>	<b>-</b>	<b>-</b>	<b>75,766</b>	<b>3%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	40,243	3,354	6,703	5,232	-	33,540	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	819	801	1,078	-	5,699	12%
Transfers Out	550,000	-	-	-	-	550,000	0%
<b>Total Services &amp; Charges</b>	<b>596,743</b>	<b>4,173</b>	<b>7,504</b>	<b>6,310</b>	<b>-</b>	<b>589,239</b>	<b>1%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>674,962</b>	<b>4,173</b>	<b>9,957</b>	<b>6,310</b>	<b>-</b>	<b>665,005</b>	<b>1%</b>
<b>Net</b>	<b>(220,473)</b>	<b>34,227</b>	<b>67,031</b>	<b>71,492</b>		<b>(287,504)</b>	
<b>Cash Balance</b>			<b>659,640</b>	<b>894,463</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	-	-
Part-Time /Seasonal/Temporary	N/A	2
<b>Total</b>	<b>-</b>	<b>2</b>

**Fund Purpose:**

This fund accounts for the fall and spring leaf collection program.

**Explanation of Revenue Sources:**

The leaf pickup program is financed by a \$0.99 per month charge on residents' utility bills. There are approximately 37,000 customers who pay for this service. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2019, in an effort to attract candidates who will stay for the entire program, the hourly wage has been increased from \$10.20 per hour to \$13.00 per hour with the possibility of a \$3.00 an hour attendance bonus for those employees who work until the last day of the program. The wage increase and possible bonuses add \$27,490 to the program expense. Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. In 2019, the City will look for ways to better fund this program.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20	4	9	12	-	11	44%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,020</b>	<b>4</b>	<b>9</b>	<b>12</b>	<b>-</b>	<b>2,011</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,020	-	-	-	-	2,020	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>4</b>	<b>9</b>	<b>12</b>	<b>-</b>	<b>(9)</b>	
<b>Cash Balance</b>			<b>2,343</b>	<b>2,896</b>			

**Fund Purpose:**  
This fund was set up to receive donations for the Police K-9 unit and track expenditures of those funds.

**Explanation of Revenue Sources:**  
This fund receives donations for the Police K-9 unit. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
The donations are to be spent on supplies or services directly related to the Police K-9 unit. In recent years, this fund has not been used so the cash balance is growing.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>2017 Parks Bond Debt Service</b>	<b>Fund Number</b>	<b>312</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,077,000	-	-	-	-	1,077,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	41,404	-	-	-	-	41,404	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	162	203	-	-	797	20%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,119,404</b>	<b>162</b>	<b>203</b>	<b>-</b>	<b>-</b>	<b>1,119,201</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	770,000	-	375,000	-	395,000	-	100%
Debt Service - Interest & Fees	411,143	-	208,383	-	202,758	2	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,181,143</b>	<b>-</b>	<b>583,383</b>	<b>-</b>	<b>597,758</b>	<b>2</b>	<b>100%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,181,143</b>	<b>-</b>	<b>583,383</b>	<b>-</b>	<b>597,758</b>	<b>2</b>	<b>100%</b>
<b>Net</b>	<b>(61,739)</b>	<b>162</b>	<b>(583,180)</b>	<b>-</b>	<b>-</b>	<b>1,119,199</b>	
<b>Cash Balance</b>			<b>(435,536)</b>	<b>-</b>			

**Fund Purpose:**

This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).

The par amount of the 2017 Park District Bonds (Series A-K) was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into Fund 471 (2017 Parks Bond Capital) and will be used towards the approved capital projects.

**Explanation of Revenue Sources:**

This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund 313 for the College Football Hall of Fame debt service (final payment February 1, 2018).

**Explanation of Expenditures and Significant Changes/Variations:**

Debt service payments are due on January 15 and July 15. The first debt service payment is due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to cover the debt service payments through the life of the bond.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Football Hall of Fame Debt Service	<b>Fund Number</b>	313
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	27	22	-	(27)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	27	22	-	(27)	0%
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	0%
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	620,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	13,000	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	633,000	-	-	0%
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	633,000	-	-	0%
<b>Net</b>	-	-	27	(632,978)	-	(27)	
<b>Cash Balance</b>			97,077	(605,673)			

**Fund Purpose:**  
This fund collected a separate property tax levy (distributions received in June and December) and was used to pay debt service on the former College Football Hall of Fame building.

**Explanation of Revenue Sources:**  
This fund received property tax revenue (distributions received in June and December) from a special levy. Because of the timing of revenue and expenditures, this fund typically had a negative cash balance until the property tax distributions were received. During those times, the EDIT Fund (408) would make an interfund transfer to help cover the debt service payments.

**Explanation of Expenditures and Significant Changes/Variations:**  
The final debt service payment on the Hall of Fame Bonds was February 1, 2018. The property tax levy from this fund will be repurposed and collected in Fund 312.  
In 2019, the remaining fund balance will be transferred to the EDIT Fund (408) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	South Bend Building Corp	<b>Fund Number</b>	755
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	1,092	1,092	443	-	(92)	109%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,635,750	1,322,250	1,322,250	1,323,750	-	1,313,500	50%
<b>Total Revenue</b>	<b>2,636,750</b>	<b>1,323,342</b>	<b>1,323,342</b>	<b>1,324,193</b>	<b>-</b>	<b>1,313,408</b>	<b>50%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,175,000	-	-	-	-	2,175,000	0%
Debt Service - Interest & Fees	459,750	-	-	-	-	459,750	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,634,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,634,750</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,634,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,634,750</b>	<b>0%</b>
<b>Net</b>	<b>2,000</b>	<b>1,323,342</b>	<b>1,323,342</b>	<b>1,324,193</b>	<b>-</b>	<b>(1,321,342)</b>	
<b>Cash Balance</b>			<b>2,114,368</b>	<b>2,095,780</b>			

**Fund Purpose:**  
This fund accounts for the South Bend Building Corporation. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR).

**Accounting Methodology:**  
This fund was established in 2017 to integrate this activity into the City's formal accounting system. The South Bend Building Corporation is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR). Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Revenue Sources:**  
The South Bend Building Corporation receives debt service payments from the City and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**  
The fund accounts for the debt service payments for Building Corporation bonds.  
Current debt includes:  
- 2010 Public Works Service Center Refunding Bonds, Refunding 2001 - final payment 2/1/21, (debt schedule #36)  
- 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - final payment 2/1/23, (debt schedule #39)  
- 2013 EMS/Fire Station/Tower Bonds - final payment 2/1/33, (debt schedule #116)

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>2015 Parks Bond Debt Service</b>	<b>Fund Number</b>	<b>757</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	397	397	211	-	603	40%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,431	63,644	63,644	31,723	-	315,787	17%
<b>Total Revenue</b>	<b>380,431</b>	<b>64,041</b>	<b>64,041</b>	<b>31,935</b>	<b>-</b>	<b>316,390</b>	<b>17%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	220,000	-	-	-	-	220,000	0%
Debt Service - Interest & Fees	163,732	-	-	-	-	163,732	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>383,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>383,732</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>383,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>383,732</b>	<b>0%</b>
<b>Net</b>	<b>(3,301)</b>	<b>64,041</b>	<b>64,041</b>	<b>31,935</b>	<b>-</b>	<b>(67,342)</b>	
<b>Cash Balance</b>			<b>624,472</b>	<b>589,703</b>			

**Fund Purpose:**

This fund accounts for the receipt of monthly lease rental payments from the City's EDIT Fund 408 and the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the 2015 Parks/EDIT bond was \$5,605,000. The debt service reserve will be used towards the last debt service payment. The final payment is due August 1, 2035.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Revenue Sources:**

The EDIT Fund (408) transfers money into this fund on a monthly basis, as per the bond ordinance, to cover debt service payments. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**

The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (#141) with the first payment made on February 1, 2016 and the final payment on August 1, 2035. Capital expenditures of this bond are tracked in the 2015 Parks Bond Capital Fund (751).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Eddy Street Commons Debt Service	<b>Fund Number</b>	760
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,500	748	748	425	-	2,752	21%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,298,125	649,375	649,375	-	-	648,750	50%
<b>Total Revenue</b>	<b>1,301,625</b>	<b>650,123</b>	<b>650,123</b>	<b>425</b>	<b>-</b>	<b>651,502</b>	<b>50%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	50,000	-	-	-	-	50,000	0%
Debt Service - Interest & Fees	1,249,125	-	-	-	-	1,249,125	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,299,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,299,125</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,299,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,299,125</b>	<b>0%</b>
<b>Net</b>	<b>2,500</b>	<b>650,123</b>	<b>650,123</b>	<b>425</b>	<b>-</b>	<b>(647,623)</b>	
<b>Cash Balance</b>			<b>4,103,030</b>	<b>2,501,905</b>			

**Fund Purpose:**

This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. The bonds were closed on August 14, 2017 and the par amount was \$25 million.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Revenue Sources:**

A debt service reserve amount of \$2.5 million dollars was established at the 2017 Eddy Street Commons Bond debt closing. This amount was deposited into this debt service fund at the time of the closing. In December 2018, an additional \$945,000 was added to the debt service reserve. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**

The principal and interest payments are set forth in the 20 year debt amortization schedule (#163) with the first payment made on February 15, 2018 and the final payment on February 15, 2037. The bond was issued for Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame. Capital expenditures related to the project are tracked in the Eddy Street Commons Bond Capital Fund (759).

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Professional Sports Development</b>	<b>Fund Number</b>	<b>377</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	906	906	37	-	1,094	45%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	-	3,786	-	-	14,214	21%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	527,518	527,517	527,517	-	-	1	100%
<b>Total Revenue</b>	<b>547,518</b>	<b>528,423</b>	<b>532,209</b>	<b>37</b>	<b>-</b>	<b>15,309</b>	<b>97%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	345,000	-	345,000	435,000	-	-	100%
Debt Service - Interest & Fees	9,770	-	8,970	27,190	-	800	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>354,770</b>	<b>-</b>	<b>353,970</b>	<b>462,190</b>	<b>-</b>	<b>800</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>354,770</b>	<b>-</b>	<b>353,970</b>	<b>462,190</b>	<b>-</b>	<b>800</b>	<b>100%</b>
<b>Net</b>	<b>192,748</b>	<b>528,423</b>	<b>178,239</b>	<b>(462,153)</b>	<b>-</b>	<b>14,509</b>	
<b>Cash Balance</b>			<b>178,239</b>	<b>(438,447)</b>			

**Fund Purpose:**

This fund was established in 2010 to collect reserve monies as stipulated in the 2010 Coveleski Stadium Recovery Zone Economic Development Bond covenants (debt schedule 81). This fund collects a special tax which is used primarily for debt service and improvements at the Four Winds Field (Coveleski) baseball stadium. South Bend's Professional Sports Development Area (PSDA) was formed in 1997. The Indiana Department of Revenue collects a portion of state sales and income taxes generated in the PSDA and remits them to St. Joseph County, which issues a check to the city of South Bend.

**Explanation of Revenue Sources:**

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, but still receives funding from the State for PSDA on a monthly basis. The PSDA area includes Four Winds field, Century Center, MPAC and Studebaker National Museum.

**Explanation of Expenditures and Significant Changes/Variations:**

The fund was used to pay debt service on the 2010 Coveleski Stadium Bonds with the final payment due on January 15, 2019 (debt schedule #81). After the 2010 Coveleski Stadium Recovery Zone Economic Development Bonds are paid off, the cash balance in the Coveleski Stadium Debt Service Reserve Fund (317) will be transferred into this fund during 2019. Any cash reserves in the fund after the debt is paid off can be used for capital projects within the PSDA district.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	43,500	-	-	-	-	43,500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	126	278	219	-	472	37%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>44,250</b>	<b>126</b>	<b>278</b>	<b>219</b>	<b>-</b>	<b>43,972</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	71,667	31,667	31,667	-	-	40,000	44%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>71,667</b>	<b>31,667</b>	<b>31,667</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>44%</b>
<b>Capital</b>	<b>32,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,955</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>104,622</b>	<b>31,667</b>	<b>31,667</b>	<b>-</b>	<b>32,955</b>	<b>40,000</b>	<b>62%</b>
<b>Net</b>	<b>(60,372)</b>	<b>(31,541)</b>	<b>(31,389)</b>	<b>219</b>	<b>-</b>	<b>3,972</b>	
<b>Cash Balance</b>			<b>42,025</b>	<b>54,747</b>			

**Fund Purpose:**  
This fund is used for minor capital improvements for Four Winds Field at Coveleski Stadium.

**Explanation of Revenue Sources:**  
Revenues are in the form of compensation received by the City based on stadium attendance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.  
Planned expenditures are for painting, landscaping, and mechanical upgrades.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Park Non-Reverting Capital</b>	<b>Fund Number</b>	<b>405</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	412	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	377	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>789</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	24,121	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	31,500	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>55,621</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(54,832)</b>	-	-	
<b>Cash Balance</b>				<b>135,451</b>			

**Fund Purpose:**

This capital fund accounted for revenues collected and expenses for specific purposes or locations. These locations were Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, and Howard Park Ice Rink.

**Explanation of Revenue Sources:**

This fund received most of its revenue through an interfund transfer from the Parks & Recreation Fund (201) Golf Division (1102). A small amount of revenue was collected from mowing fees for abatement mowing and from picnic area/pavilion rentals.

**Explanation of Expenditures and Significant Changes/Variations:**

Starting in 2019, the Park Nonreverting Capital Fund (405) will be discontinued and the activity formerly appearing in this fund will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds. At the end of 2018, the cash balance in the Park Nonreverting Capital Fund was transferred to the Parks & Recreation Fund.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	436,330	-	-	-	-	436,330	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	34,014	-	-	-	-	34,014	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,100	892	1,734	2,312	-	1,366	56%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>473,444</b>	<b>892</b>	<b>1,734</b>	<b>2,312</b>	<b>-</b>	<b>471,710</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	488,053	25,870	132,733	216,904	321,495	33,825	93%
Debt Service - Interest & Fees	44,068	1,088	4,908	6,223	31,599	7,561	83%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>532,121</b>	<b>26,958</b>	<b>137,641</b>	<b>223,126</b>	<b>353,094</b>	<b>41,386</b>	<b>92%</b>
<b>Capital</b>	<b>286,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>818,121</b>	<b>26,958</b>	<b>137,641</b>	<b>223,126</b>	<b>353,094</b>	<b>327,386</b>	<b>60%</b>
<b>Net</b>	<b>(344,677)</b>	<b>(26,066)</b>	<b>(135,908)</b>	<b>(220,814)</b>	<b>-</b>	<b>144,324</b>	
<b>Cash Balance</b>			<b>393,274</b>	<b>400,243</b>			

**Fund Purpose:**

This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City.

**Explanation of Revenue Sources:**

This fund receives revenue from a property tax levy. Distributions are received from St. Joseph County in June and December. The Cumulative Capital Development (CCD) property tax is a special tax rate that is reduced by circuit breaker property tax caps and will likely result in less revenue in future years unless the rate is re-established. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenditures are for debt service payments on capital leases and the due dates vary per lease. The 2019 budget includes debt service payments for an additional 15 hybrid police vehicles to replace older patrol cars. 2019 debt service principal and interest payments are for the following capital leases:

- 2015 Vehicle/Equip Lease 1 - final payment due 7/15/20, (debt schedule #140)
- 2016 Vehicle/Equip Lease 1 - final payment due 2/15/21, (debt schedule #149)
- 2018 Vehicle/Equip Lease 1 - final payment due 5/25/23, (debt schedule #171)
- 2018 Vehicle/Equip Lease 2 - final payment due 7/14/23, (debt schedule #177)

2019 includes a one-time capital expenditure of \$286,000 to help fund the My SB Parks & Trails project at Howard Park.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Cumulative Capital Improvement	<b>Fund Number</b>	407
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	207,296	-	-	-	-	207,296	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	770	1,568	1,679	-	1,432	52%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>235,296</b>	<b>770</b>	<b>1,568</b>	<b>1,679</b>	<b>-</b>	<b>233,728</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	245,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	4,500	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>249,500</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>249,500</b>	<b>-</b>	<b>28,000</b>	<b>0%</b>
<b>Net</b>	<b>207,296</b>	<b>770</b>	<b>1,568</b>	<b>(247,821)</b>	<b>-</b>	<b>205,728</b>	<b>-</b>
<b>Cash Balance</b>			<b>449,294</b>	<b>182,463</b>			

**Fund Purpose:**  
This fund was used to pay debt service on a the 2011 Century Center Bonds, with the final payment on February 1, 2018.

**Explanation of Revenue Sources:**  
In 2017, the final payment (\$150,000) of hotel/motel tax revenue was received. This fund receives cigarette tax revenues. Other Income is \$25,000 from the South Bend School Corporation for rental of property. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variiances:**  
Now that the Century Center bond is paid off, this fund will be used to help in financing the My SB Parks and Trails project that is being managed by the Venues, Parks & Arts Department.  
For 2019, \$28,000 has been budgeted for MY SB Parks and trail improvements.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	27,500	4,769	10,439	11,670	-	17,061	38%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	493,178	252,526	252,526	307,389	-	240,652	51%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>520,678</b>	<b>257,295</b>	<b>262,964</b>	<b>319,059</b>	<b>-</b>	<b>257,713</b>	<b>51%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	352,186	126,064	126,064	95,974	798,506	(572,384)	263%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>352,186</b>	<b>126,064</b>	<b>126,064</b>	<b>95,974</b>	<b>798,506</b>	<b>(572,384)</b>	<b>263%</b>
<b>Capital</b>	<b>1,619,049</b>	<b>67,308</b>	<b>67,308</b>	<b>-</b>	<b>367,359</b>	<b>1,184,382</b>	<b>27%</b>
<b>Total Expenditures</b>	<b>1,971,235</b>	<b>193,371</b>	<b>193,371</b>	<b>95,974</b>	<b>1,165,864</b>	<b>611,998</b>	<b>69%</b>
<b>Net</b>	<b>(1,450,557)</b>	<b>63,924</b>	<b>69,593</b>	<b>223,086</b>	<b>-</b>	<b>(354,285)</b>	
<b>Cash Balance</b>			<b>2,841,524</b>	<b>3,129,478</b>			

**Fund Purpose:**

This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects and also makes loans to other funds. In recent years this fund has been used in connection with the City's Smart Streets program. Initial funding in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules.

**Explanation of Revenue Sources:**

This fund receives principal and interest income from interfund loans (debt schedules 84 & 85) being repaid by the River East Residential TIF Fund (436). This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2019, Fund 412 will be budgeted solely for the Local Public Agency (LPA) Project Corby-Ironwood-Rockne Intersection Improvement. The budgeted amount reflects the City's 20% match for infrastructure improvements. Since the original funding for Major Moves was realized in 2006 from the lease proceeds of the Indiana Toll Road, there will be less money available; therefore, the overall change in expenditures decreased by 53%.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Morris Performing Arts Center Capital	<b>Fund Number</b>	416
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	137,500	15,358	15,358	12,451	-	122,142	11%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	651	1,398	1,748	-	4,602	23%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>143,500</b>	<b>16,009</b>	<b>16,756</b>	<b>14,199</b>	<b>-</b>	<b>126,744</b>	<b>12%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>16,127</b>	<b>2,200</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>13,727</b>	<b>15%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	129,335	-	-	-	7,335	122,000	6%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>129,335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,335</b>	<b>122,000</b>	<b>6%</b>
<b>Capital</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,149</b>	<b>65,851</b>	<b>18%</b>
<b>Total Expenditures</b>	<b>225,462</b>	<b>2,200</b>	<b>2,400</b>	<b>-</b>	<b>21,484</b>	<b>201,578</b>	<b>11%</b>
<b>Net</b>	<b>(81,962)</b>	<b>13,809</b>	<b>14,356</b>	<b>14,199</b>	<b>-</b>	<b>(74,834)</b>	
<b>Cash Balance</b>			<b>393,262</b>	<b>429,772</b>			

**Fund Purpose:**

This fund accounts for capital projects at the Morris Performing Arts Center (MPAC). This fund was established for the purpose of renovating, remodeling, or otherwise improving the facilities and / or service to the patrons of the Morris Performing Arts Center.

**Explanation of Revenue Sources:**

This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (274), and **\$1.00 deposited into Morris PAC Capital Fund (416)**. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The Theatrical Equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility.

- Miscellaneous unexpected expenses \$10,000
- Handrail addition \$12,000
- Precast concrete repairs \$100,000
- Lighting equipment upgrade \$80,000

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Palais Royale Historic Preservation</b>	<b>Fund Number</b>	<b>450</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	227	490	450	-	110	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,500	383	2,249	4,158	-	16,251	12%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>19,100</b>	<b>609</b>	<b>2,739</b>	<b>4,608</b>	<b>-</b>	<b>16,361</b>	<b>14%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	111,967	31,537	31,537	-	5,430	75,000	33%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>111,967</b>	<b>31,537</b>	<b>31,537</b>	<b>-</b>	<b>5,430</b>	<b>75,000</b>	<b>33%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>111,967</b>	<b>31,537</b>	<b>31,537</b>	<b>-</b>	<b>5,430</b>	<b>75,000</b>	<b>33%</b>
<b>Net</b>	<b>(92,867)</b>	<b>(30,928)</b>	<b>(28,798)</b>	<b>4,608</b>		<b>(58,639)</b>	
<b>Cash Balance</b>			<b>100,572</b>	<b>114,210</b>			

**Fund Purpose:**

This fund was established to track the funding and expenditures for capital projects that preserve the historic character of the multimillion dollar Palais Royale Ballroom. There are no operational related expenditures, such as personnel.

**Explanation of Revenue Sources:**

This fund receives a percent of catering and facility rental revenue received from functions held at the Palais (excluding not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Repairs/improvements needed:  
 - Replacement or repair of windows  
 - Replacement of curtains - the curtains are discolored and in poor condition

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>2018 Fire Station #9 Capital</b>	<b>Fund Number</b>	<b>451</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	4,924	12,078	-	-	(12,078)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	<b>4,924</b>	<b>12,078</b>	-	-	<b>(12,078)</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>	<b>3,232,757</b>	<b>253,920</b>	<b>826,426</b>	-	<b>2,406,331</b>	-	<b>100%</b>
<b>Total Expenditures</b>	<b>3,232,757</b>	<b>253,920</b>	<b>826,426</b>	-	<b>2,406,331</b>	-	<b>100%</b>
<b>Net</b>	<b>(3,232,757)</b>	<b>(248,995)</b>	<b>(814,348)</b>	-	-	<b>(12,078)</b>	
<b>Cash Balance</b>			<b>2,687,653</b>	-			

**Fund Purpose:**

This fund is used to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders will be recorded in Fund 287 (debt schedule #168). Bond issuance costs were recorded in this fund per Ordinance 10576-18 section VII-(a).

**Explanation of Revenue Sources:**

The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The net proceeds after bond issuance costs were \$4,864,008. This amount was deposited into this fund to be used towards the approved capital projects. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**

Fire Station 9 will be replaced with a newly constructed station at the corner of Mishawaka Avenue and 21st Street. The new station will be approximately 10,000 square feet and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day. An additional classroom building will be constructed on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>2018 TIF Park Bond Capital</b>	<b>Fund Number</b>	<b>452</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	17,788	39,343	-	-	10,657	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50,000</b>	<b>17,788</b>	<b>39,343</b>	<b>-</b>	<b>-</b>	<b>10,657</b>	<b>79%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	449,501	20,404	67,685	-	635,033	(253,217)	156%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>449,501</b>	<b>20,404</b>	<b>67,685</b>	<b>-</b>	<b>635,033</b>	<b>(253,217)</b>	<b>156%</b>
<b>Capital</b>	<b>4,859,233</b>	<b>1,124,022</b>	<b>1,164,735</b>	<b>-</b>	<b>1,753,498</b>	<b>1,941,000</b>	<b>60%</b>
<b>Total Expenditures</b>	<b>5,308,734</b>	<b>1,144,426</b>	<b>1,232,420</b>	<b>-</b>	<b>2,388,531</b>	<b>1,687,783</b>	<b>68%</b>
<b>Net</b>	<b>(5,258,734)</b>	<b>(1,126,638)</b>	<b>(1,193,077)</b>	<b>-</b>	<b>-</b>	<b>(1,677,126)</b>	
<b>Cash Balance</b>			<b>9,233,381</b>	<b>-</b>			

**Fund Purpose:**

This fund is used to track the expenditures of the proceeds from the Redevelopment District Bonds, Series 2018. The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

**Explanation of Revenue Sources:**

The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into Fund 351 (2018 TIF Park Bond Debt Service) per the bond agreement. The remaining \$10,825,000 was deposited into this fund to be used towards the approved capital projects.

**Explanation of Significant Spending on Capital Projects:**

Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	2017 Parks Bond Capital	<b>Fund Number</b>	471
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	21,295	48,192	-	-	(45,192)	1606%
Debt Proceeds	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,000</b>	<b>21,295</b>	<b>48,192</b>	<b>-</b>	<b>-</b>	<b>(45,192)</b>	<b>1606%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	15,000	15,000	-	6,464	(21,464)	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	17,750	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>17,750</b>	<b>6,464</b>	<b>(21,464)</b>	<b>0%</b>
<b>Capital</b>	<b>6,207,066</b>	<b>595,253</b>	<b>1,104,887</b>	<b>-</b>	<b>2,301,484</b>	<b>2,800,695</b>	<b>55%</b>
<b>Total Expenditures</b>	<b>6,207,066</b>	<b>610,253</b>	<b>1,119,887</b>	<b>17,750</b>	<b>2,307,948</b>	<b>2,779,231</b>	<b>55%</b>
<b>Net</b>	<b>(6,204,066)</b>	<b>(588,958)</b>	<b>(1,071,695)</b>	<b>(17,750)</b>		<b>(2,824,423)</b>	
<b>Cash Balance</b>			<b>11,900,422</b>	<b>13,871,208</b>			

**Fund Purpose:**

This fund accounts for the expenditures of the bond proceeds from the 2017 Parks Bond issued in 2017.

The City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. Net proceeds after bond issuance costs are \$13,856,100. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033.

**Explanation of Revenue Sources:**

Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Bond issuance costs of \$192,520 were paid in 2017. Feb 2018 - There were \$17,750 in bond issuance costs.

**Explanation of Significant Spending on Capital Projects:**

These are the various projects:

- |  |  |
|--|--|
| <p><i>Series A - Howard Park</i></p> <ul style="list-style-type: none"> <li>Riverfront promenade</li> <li>Storm water habitat area</li> </ul> <p><i>Series B - St. Louis Street</i></p> <ul style="list-style-type: none"> <li>St. Louis Street parking and street upgrades (Howard Park)</li> </ul> <p><i>Series C - Colfax-Seitz</i></p> <ul style="list-style-type: none"> <li>Riverfront trail upgrades - Colfax to Seitz Park</li> </ul> <p><i>Series D - Howard-Farmers</i></p> <ul style="list-style-type: none"> <li>Riverfront trail upgrades - Howard Park to Farmer's Market</li> </ul> <p><i>Series E - Miami-Twyckenham</i></p> <ul style="list-style-type: none"> <li>Riverfront trail upgrades - Miami to Twyckenham</li> </ul> <p><i>Series F - Seitz-Howard</i></p> <ul style="list-style-type: none"> <li>Riverfront trail upgrades - Seitz Park to Howard Park</li> <li>Seitz Park parking</li> </ul> | <p><i>Series G - Seitz Park</i></p> <ul style="list-style-type: none"> <li>AM General parking and plaza area</li> <li>East Race promenade and bridge</li> </ul> <p><i>Series H - Pinhook Park</i></p> <ul style="list-style-type: none"> <li>Pavilion upgrade</li> <li>Reconnect river flow to lagoon</li> <li>Playground and site improvements</li> </ul> <p><i>Series I - Other Park Improvements</i></p> <ul style="list-style-type: none"> <li>Park security, lighting, and storage</li> <li>Restrooms modernization &amp; ADA compliance</li> </ul> <p><i>Series J - Pinhook Park</i></p> <ul style="list-style-type: none"> <li>Pinhook Park neighborhood connectivity</li> </ul> <p><i>Series K - Future Project</i></p> <ul style="list-style-type: none"> <li>Future park acquisitions, partnerships, and build-outs</li> </ul> |
|--|--|

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Football Hall of Fame Capital</b>	<b>Fund Number</b>	<b>677</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	732	1,604	1,798	-	(1,604)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>732</b>	<b>1,604</b>	<b>1,798</b>	<b>-</b>	<b>(1,604)</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	1,868	-	-	-	1,868	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,249	-	-	13,945	1,249	-	100%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	397	-	-	80	398	(1)	100%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>3,514</b>	<b>-</b>	<b>-</b>	<b>14,024</b>	<b>3,514</b>	<b>(1)</b>	<b>100%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,514</b>	<b>-</b>	<b>-</b>	<b>14,024</b>	<b>3,514</b>	<b>(1)</b>	<b>100%</b>
<b>Net</b>	<b>(3,514)</b>	<b>732</b>	<b>1,604</b>	<b>(12,226)</b>		<b>(1,603)</b>	
<b>Cash Balance</b>			<b>427,014</b>	<b>435,762</b>			

**Fund Purpose:**

This fund was established to provide capital repairs and improvements at the former College Football Hall of Fame building.

**Explanation of Revenue Sources:**

The fund received distributions from the PSDA Tax Fund (377) through 2010. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

- The College Football Hall of Fame ceased operations in South Bend at the end of 2012 and the building has been vacant since.
- After years of trying to lease it or sell it, the City was finally able to strike a deal. The South Bend Redevelopment Commission amended an agreement in July 2018, selling the building for \$525,000 to a subsidiary of JSK Development, the group that owns the new downtown Courtyard by Marriott hotel located right next to the building.
- 2018 expenditures were for the utilities and maintenance of the building until the time it was sold.
- In 2019, the remaining fund balance will be transferred to the EDIT Fund (408) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Equipment/Vehicle Leasing	<b>Fund Number</b>	750
------------------	---------------------------	--------------------	-----

<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	3/15/2019
------------------	-----------------	---------------------	-----------

<b>Control</b>	City Funds
----------------	------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Interest Earnings	3,000	2,991	2,996	917	-	4	100%
Debt Proceeds	2,034,625	-	-	-	-	2,034,625	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,037,625</b>	<b>2,991</b>	<b>2,996</b>	<b>917</b>	<b>-</b>	<b>2,034,629</b>	<b>0%</b>

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Capital Expenditures by Dept</b>							
Unassigned/Bank Fees	-	-	-	-	-	-	0%
Streets/Traffic & Lighting	1,413,125	-	-	-	227,916	1,185,209	16%
Central Services	41,500	-	-	-	-	41,500	0%
Solid Waste	-	-	-	-	-	-	0%
Organic Resources	-	-	-	-	-	-	0%
Water Works	-	-	-	-	-	-	0%
Information Technology	-	-	-	-	-	-	0%
Police Department	1,015,320	313,953	332,920	-	207,607	474,793	53%
Fire Department	-	-	-	-	-	-	0%
Parks & Recreation	482,805	44,556	44,556	-	438,249	-	100%
Code Enforcement	80,000	-	-	-	78,940	1,060	99%
Animal Care & Control	-	-	-	-	-	-	0%
Building Department	-	-	-	-	-	-	0%
<b>Total Capital Expenditures by Dept</b>	<b>3,032,750</b>	<b>358,508</b>	<b>377,476</b>	<b>-</b>	<b>952,712</b>	<b>1,702,562</b>	<b>44%</b>

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

<b>Supplies</b>	-	-	-	-	-	-	0%
-----------------	---	---	---	---	---	---	----

<b>Services &amp; Charges</b>	-	-	-	-	-	-	0%
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

<b>Capital</b>	3,032,750	358,508	377,476	-	952,712	1,702,562	44%
----------------	-----------	---------	---------	---	---------	-----------	-----

<b>Total Expenditures</b>	3,032,750	358,508	377,476	-	952,712	1,702,562	44%
---------------------------	-----------	---------	---------	---	---------	-----------	-----

<b>Net</b>	(995,125)	(355,517)	(374,480)	917		332,067	
------------	-----------	-----------	-----------	-----	--	---------	--

<b>Cash Balance</b>			2,567,560	3,599,541			
---------------------	--	--	-----------	-----------	--	--	--

**Fund Purpose:**  
This fund is used to pay for City vehicles and equipment that are financed by a lease. The funds are maintained by trustee financial institutions and expended upon the provision by the City of a proper claim form and invoice.

**Explanation of Revenue Sources:**  
This fund receives revenue in the form of capital lease proceeds. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

**Accounting Methodology:**  
The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Significant Spending on Capital Projects:**  
The City leases certain vehicles and equipment for the police department, public works and other departments and pays them through capital lease proceeds that are accounted for in this fund. Debt service payments are budgeted in individual departments.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	2015 Parks Bond Capital	<b>Fund Number</b>	751
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	149	149	557	-	(149)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>149</b>	<b>149</b>	<b>557</b>	<b>-</b>	<b>(149)</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>13,316</b>	<b>-</b>	<b>3,473</b>	<b>-</b>	<b>541</b>	<b>9,302</b>	<b>30%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,159	-	-	41,672	-	10,159	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>10,159</b>	<b>-</b>	<b>-</b>	<b>41,672</b>	<b>-</b>	<b>10,159</b>	<b>0%</b>
<b>Capital</b>	<b>35,212</b>	<b>-</b>	<b>20,727</b>	<b>100,897</b>	<b>277,915</b>	<b>(263,430)</b>	<b>848%</b>
<b>Total Expenditures</b>	<b>58,687</b>	<b>-</b>	<b>24,200</b>	<b>142,569</b>	<b>278,456</b>	<b>(243,969)</b>	<b>516%</b>
<b>Net</b>	<b>(58,687)</b>	<b>149</b>	<b>(24,051)</b>	<b>(142,012)</b>	<b>-</b>	<b>243,820</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>447,636</b>	<b>3,132,779</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund is used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond that is accounted for by US Bank in trustee accounts. The City submits pay requests for costs incurred under the bond to US Bank.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Revenue Sources:**

The original bond was issued in 2015 for \$5,605,000. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Significant Spending on Capital Projects:**

Major projects included the renovation of the Charles Black Rec Center and the upgrade of the Martin Luther King Recreation Center HVAC system. Minor projects included the Niles Avenue Dog Park, Rum Village Dog Park, Experience Lodge, Fremont Park splash pad, Potawatomi Park splash pad, replacement of various park equipment, and other improvements to parks.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Smart Streets Bond Capital</b>	<b>Fund Number</b>	<b>753</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	18	18	177	-	(18)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	<b>18</b>	<b>18</b>	<b>177</b>	-	<b>(18)</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	12,431	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>12,431</b>	-	-	<b>0%</b>
<b>Net</b>	-	<b>18</b>	<b>18</b>	<b>(12,253)</b>		<b>(18)</b>	
<b>Cash Balance</b>			<b>68,860</b>	<b>1,027,902</b>			

**Fund Purpose:**

This fund accounts for the remaining expenditures of the bond proceeds from the \$25 million Smart Streets Bond issued in 2015 (debt schedule #135; expected to pay off January 2037). The bond proceeds are held by a trustee bank.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Revenue Sources:**

Initial revenues were bond proceeds from the \$25 million Smart Streets Bond issued in 2015. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Significant Spending on Capital Projects:**

The bond was secured to change 1-way streets to 2-way--primarily Main, Michigan and St. Joseph streets. This project includes elements of complete streets concepts to encourage walkability, bike riding, as well as easier driving throughout downtown and entryway streets. Spending down bond proceeds until exhausted. Expect final project payments to be made in 2018, thus exhausting the funds. Bond principal and interest payments are tracked in the Smart Streets Debt Service Reserve Fund (756).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Eddy Street Commons Capital	<b>Fund Number</b>	759
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	7	7	34	-	1,993	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>7</b>	<b>7</b>	<b>34</b>	<b>-</b>	<b>1,993</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>7,650,241</b>	<b>472,520</b>	<b>472,520</b>	<b>-</b>	<b>-</b>	<b>7,177,721</b>	<b>6%</b>
<b>Total Expenditures</b>	<b>7,650,241</b>	<b>472,520</b>	<b>472,520</b>	<b>-</b>	<b>-</b>	<b>7,177,721</b>	<b>6%</b>
<b>Net</b>	<b>(7,648,241)</b>	<b>(472,513)</b>	<b>(472,513)</b>	<b>34</b>		<b>(7,175,728)</b>	
<b>Cash Balance</b>			<b>7,177,731</b>	<b>16,129,347</b>			

**Fund Purpose:**  
This fund accounts for the expenditures of the bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, City debt schedule #163, being repaid by Fund 436). The funds will be spent on Phase II of the Eddy Street Commons mixed use development near the University of Notre Dame. This fund accounts for the cash in 3 trustee bank accounts: Bond Issuance Cost, Hotel Construction Fund, and Mixed-Use Construction Fund.

**Accounting Methodology:**  
The accounting records are maintained in US Bank trustee accounts. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Revenue Sources:**  
In August 2017, the \$25 million in bond proceeds was deposited into the trustee bank. \$22.5 million was recorded in Fund 759 and \$2.5 million was recorded in Fund 760. The cost of issuance was \$396,250, paid out of Fund 759 in 2017.

**Explanation of Significant Spending on Capital Projects:**  
Expenditures for Eddy Street Commons Project, Phase II. Designed with input from the University, City of South Bend and nearby home and business owners, Phase II consists of five main buildings: two graduate-style apartment buildings and a new Robinson Community Learning Center on the east side of Eddy Street and two market-rate apartment buildings on the west side of Eddy Street.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Emergency Medical Services Capital</b>	<b>Fund Number</b>	<b>287</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500,000	-	-	1,078,551	-	500,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	7,009	15,469	19,406	-	(5,469)	155%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	545,695	-	-	-	-	545,695	0%
<b>Total Revenue</b>	<b>1,130,695</b>	<b>7,009</b>	<b>15,469</b>	<b>1,097,957</b>	<b>-</b>	<b>1,115,226</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>18,800</b>	<b>-</b>	<b>18,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Services &amp; Charges</b>							
Professional Services	11,636	-	-	162,831	11,636	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	96,500	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	606,250	-	85,719	123,251	519,190	1,341	100%
Debt Service - Interest & Fees	195,432	-	76,915	89,459	118,352	165	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	403,830	-	202,750	-	-	201,080	50%
<b>Total Services &amp; Charges</b>	<b>1,217,148</b>	<b>-</b>	<b>365,384</b>	<b>472,041</b>	<b>649,178</b>	<b>202,586</b>	<b>83%</b>
<b>Capital</b>	<b>2,266,327</b>	<b>-</b>	<b>2,481</b>	<b>5,445</b>	<b>820,220</b>	<b>1,443,626</b>	<b>36%</b>
<b>Total Expenditures</b>	<b>3,502,275</b>	<b>-</b>	<b>386,665</b>	<b>477,486</b>	<b>1,469,398</b>	<b>1,646,212</b>	<b>53%</b>
<b>Net</b>	<b>(2,371,580)</b>	<b>7,009</b>	<b>(371,196)</b>	<b>620,471</b>	<b>-</b>	<b>(530,986)</b>	
<b>Cash Balance</b>			<b>3,755,988</b>	<b>4,927,941</b>			

**Fund Purpose:**

This fund was established in 2015 to track capital expenditures related to Emergency Medical Services and the Fire Department. Capital purchases include fire apparatuses, ambulances, and major construction projects.

**Explanation of Revenue Sources:**

The fund receives revenues from Medicaid settlements and interfund transfers from COIT Fund (404). This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**

Capital spending includes fleet needs, as well as updates and repair & maintenance to facilities. To keep the fleet within a servicable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department's capital needs have also begun to include debt service payments for facilities such as Station 5, the LJT Fire Training Center, and construction of the new Station 9 (paid for out of Fund 451).

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>	<b>Fund Number</b>	<b>288</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,163,884	465,247	867,481	557,234	-	4,296,403	17%
Fines, Forfeitures, and Fees	2,500	400	400	100	-	2,100	16%
Interest Earnings	15,000	3,942	9,062	8,482	-	5,938	60%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	100	-	-	0%
Other Income	5,000	-	-	1,493	-	5,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	988,936	-	-	-	-	988,936	0%
<b>Total Revenue</b>	<b>6,175,320</b>	<b>469,589</b>	<b>876,943</b>	<b>567,409</b>	<b>-</b>	<b>5,298,377</b>	<b>14%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	4,009,648	303,737	606,641	520,621	-	3,403,007	15%
Fringe Benefits	1,196,092	97,008	192,024	203,917	-	1,004,068	16%
<b>Total Personnel</b>	<b>5,205,740</b>	<b>400,745</b>	<b>798,665</b>	<b>724,537</b>	<b>-</b>	<b>4,407,075</b>	<b>15%</b>
<b>Supplies</b>	<b>411,762</b>	<b>16,876</b>	<b>43,172</b>	<b>74,197</b>	<b>100,186</b>	<b>268,404</b>	<b>35%</b>
<b>Services &amp; Charges</b>							
Professional Services	74,610	13,176	13,370	11,885	-	61,240	18%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	33,000	719	1,563	1,381	-	31,437	5%
Education & Training	17,000	1,338	2,275	400	-	14,725	13%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	260,308	11,026	16,894	11,949	5,363	238,051	9%
Other Interfund Allocations	261,156	21,763	43,526	36,742	-	217,630	17%
Debt Service - Principal	1,044	-	-	-	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	-	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,000	1,819	7,806	9,038	14,530	143,664	13%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>813,167</b>	<b>49,841</b>	<b>85,435</b>	<b>71,394</b>	<b>20,985</b>	<b>706,747</b>	<b>13%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,811</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>6,430,669</b>	<b>467,462</b>	<b>927,271</b>	<b>889,940</b>	<b>121,171</b>	<b>5,382,226</b>	<b>16%</b>
<b>Net</b>	<b>(255,349)</b>	<b>2,127</b>	<b>(50,328)</b>	<b>(322,531)</b>		<b>(83,849)</b>	
<b>Cash Balance</b>			<b>1,969,076</b>	<b>1,507,409</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	51	59
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>51</b>	<b>60</b>

**Fund Purpose:**  
This fund accounts for the expenditures of the Emergency Medical Services (EMS) program.

**Explanation of Revenue Sources:**  
The revenues in this account are generated through user fees for the South Bend Fire Department EMS division, Training Bureau, and Inspections. The current revenues are not enough to support current expenditures. To cover the difference, this fund will receive interfund transfers in from the General Fund (101) and COIT (404) in 2019, and just the General Fund in 2020 through 2023.

**Explanation of Expenditures and Significant Changes/Variations:**  
This Fund captures personnel and operating expenses primarily for Emergency Medical Services division and reflects a portion of the cost associated with operating ambulances. Fire Department and EMS capital expenditures are accounted for in the EMS Capital Fund (287).

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Licenses & Permits	95,875	7,744	13,743	16,170	-	82,132	14%
Charges for Services	1,890,860	124,479	246,341	224,902	-	1,644,519	13%
Fines, Forfeitures, and Fees	174,250	4,302	5,186	24,018	-	169,064	3%
Interest Earnings	5,000	3,418	7,823	12,341	-	(2,823)	156%
Other Income	6,000	361	481	1,565	-	5,519	8%
Interfund Allocation Reimb	73,304	6,109	12,214	-	-	61,090	17%
Transfers In	2,528,909	-	-	-	-	2,528,909	0%
<b>Total Revenue</b>	<b>4,774,198</b>	<b>146,414</b>	<b>285,788</b>	<b>278,994</b>	<b>-</b>	<b>4,488,410</b>	<b>6%</b>
<b>Expenditures by Dept</b>							
Code Enforcement	2,104,579	135,583	299,983	303,269	128,038	1,676,558	20%
Animal Care & Control	978,627	72,546	135,439	143,785	74,110	769,077	21%
Rental Unit Inspection	180,974	8,970	17,940	-	22,358	140,676	22%
Building Department	1,504,122	95,142	215,461	274,711	34,298	1,254,363	17%
<b>Total Expenditures by Dept</b>	<b>4,768,302</b>	<b>312,241</b>	<b>668,823</b>	<b>721,765</b>	<b>258,804</b>	<b>3,840,674</b>	<b>19%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	2,040,542	148,195	298,606	278,772	-	1,741,936	15%
Fringe Benefits	775,006	57,781	117,085	137,942	-	657,921	15%
<b>Total Personnel</b>	<b>2,815,548</b>	<b>205,976</b>	<b>415,691</b>	<b>416,714</b>	<b>-</b>	<b>2,399,857</b>	<b>15%</b>
<b>Supplies</b>	<b>153,049</b>	<b>5,093</b>	<b>10,885</b>	<b>21,207</b>	<b>46,368</b>	<b>95,796</b>	<b>37%</b>
<b>Services &amp; Charges</b>							
Professional Services	53,180	475	2,785	35,561	5,755	44,640	16%
Printing & Advertising	29,150	841	1,381	2,052	8,619	19,150	34%
Utilities	32,200	2,309	5,928	5,090	8,649	17,623	45%
Education & Training	23,300	752	1,119	3,262	-	22,181	5%
Travel	8,575	-	-	479	-	8,575	0%
Repairs & Maintenance	114,774	15,325	20,927	12,917	5,874	87,973	23%
Other Interfund Allocations	936,177	78,017	156,007	132,846	-	780,170	17%
Debt Service - Principal	145,598	-	40,759	39,239	77,920	26,919	82%
Debt Service - Interest & Fees	11,708	-	2,750	4,762	5,806	3,152	73%
Other Services & Charges	241,100	3,455	10,591	47,635	99,814	130,695	46%
Transfers Out	158,943	-	-	-	-	158,943	0%
<b>Total Services &amp; Charges</b>	<b>1,754,705</b>	<b>101,173</b>	<b>242,248</b>	<b>283,843</b>	<b>212,436</b>	<b>1,300,021</b>	<b>26%</b>
<b>Capital</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>4,768,302</b>	<b>312,241</b>	<b>668,823</b>	<b>721,765</b>	<b>258,804</b>	<b>3,840,674</b>	<b>19%</b>
<b>Net</b>	<b>5,896</b>	<b>(165,827)</b>	<b>(383,036)</b>	<b>(442,770)</b>	<b>-</b>	<b>647,736</b>	<b>-</b>
<b>Cash Balance</b>			<b>1,714,329</b>	<b>2,696,565</b>			

**Fund Purpose:**

This fund accounts for two departments: Code Enforcement and the Building Department.  
**600-1201** - Neighborhood Code Enforcement upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. **600-1207** - Animal Care & Control runs the animal shelter and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. **600-1208** - The Rental Unit Inspection division, to be established in 2018, will be conducting property inspections and issuing a license for all rental properties in the City. **600-1306** - The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County.

<i>Code Enforcement (600-1201 &amp; 1208) / Animal Control (600-1207)</i>		
<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	28	28
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>28</b>	<b>31</b>

<i>Building Department (600-1306)</i>		
<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	13	14
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>13</b>	<b>14</b>

**Explanation of Revenue Sources:**

While some revenues are derived from fees for processing abandoned vehicles and animal control activities, the vast majority comes from a transfer from the EDIT Fund 408. The \$2.1 million transfer helps fund Code Enforcement and Animal Control activities which, unlike the Building Dept, are not enterprises by nature. Other Income is mostly collections for ordinance violations.

**Explanation of Revenue Sources:**

The Building Department receives revenue from contractor registrations and licenses, reviewing and enforcing design review standards, and all permits issued for construction, demolition, occupancy and signage within the City of South Bend and St. Joseph County.

**Explanation of Expenditures and Significant Changes/Variations:**

Code Enforcement- The Interfund Allocation expense increased from 2018 to 2019 as the IT Department continued to evaluate its allocation to each department based on the services provided to each department. Animal Care & Control- \$45,000 capital budget for one full-size cargo van.

**Explanation of Expenditures and Significant Changes/Variations:**

The majority of the Bldg Dept's expenses are for personnel costs. Personnel costs decreased in 2019 because 2 positions are being moved from the Bldg Dept to the DCI Fund (211) to establish City's own Planning Commission rather than relying on Area Plan Commission. Other expenses include vehicle capital lease payments, fuel and repairs, building rent and cleaning/maintenance, and supplies.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Parking Garages</b>	<b>Fund Number</b>	<b>601</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,220,835	61,752	163,286	195,450	-	1,057,549	13%
Fines, Forfeitures, and Fees	55,700	4,523	7,132	7,165	-	48,568	13%
Interest Earnings	10,000	1,955	4,644	5,116	-	5,356	46%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,200	-	38	114	-	1,162	3%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,287,735</b>	<b>68,230</b>	<b>175,100</b>	<b>207,845</b>	<b>-</b>	<b>1,112,635</b>	<b>14%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	681,481	86,576	229,425	45,406	113	451,943	34%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,000	9,994	19,550	19,220	-	57,450	25%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	834,677	8,615	12,949	-	43,644	778,084	7%
Other Interfund Allocations	49,026	4,087	8,156	6,824	-	40,870	17%
Debt Service - Principal	-	-	-	41,833	-	-	0%
Debt Service - Interest & Fees	-	-	-	18,892	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,400	869	2,064	1,941	-	2,336	47%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,646,584</b>	<b>110,141</b>	<b>272,143</b>	<b>134,117</b>	<b>43,756</b>	<b>1,330,683</b>	<b>19%</b>
<b>Capital</b>	<b>260,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,906,584</b>	<b>110,141</b>	<b>272,143</b>	<b>134,117</b>	<b>43,756</b>	<b>1,590,683</b>	<b>17%</b>
<b>Net</b>	<b>(618,849)</b>	<b>(41,911)</b>	<b>(97,043)</b>	<b>73,729</b>		<b>(478,048)</b>	
<b>Cash Balance</b>			<b>1,232,547</b>	<b>1,297,112</b>			

**Fund Purpose:**

This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. Parking garage operations are under outside contract with Downtown South Bend, Inc.

**Explanation of Revenue Sources:**

This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years. In addition to revenues for parking fees, \$265K in revenue is a reimbursement from DTSB to the City to reimburse for the City's expenditures to a third party for the Downtown Ambassador program.

**Explanation of Expenditures and Significant Changes/Variations:**

Occupancy levels continue to increase with downtown density. The vast majority of the Services expenditures are for the annual Block By Block contract, for maintaining the garages and assisting patrons.

**Explanation of Significant Spending on Capital Projects:**

There are many capital improvement needs. The City plans on addressing those incrementally, budgeting for capital improvements across several years.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
------------------	-------------------------------	--------------------	------------

<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
------------------	-------------------------	---------------------	------------------

<b>Control</b>	<b>City Funds</b>
----------------	-------------------

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Charges for Services	5,402,500	432,811	865,421	853,458	-	4,537,079	16%
Interest Earnings	11,500	1,530	2,558	2,787	-	8,942	22%
Other Income	101,200	11,843	12,263	3,643	-	88,937	12%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,515,200</b>	<b>446,184</b>	<b>880,242</b>	<b>859,889</b>	<b>-</b>	<b>4,634,958</b>	<b>16%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,110,697	83,216	164,805	170,291	-	945,892	15%
Fringe Benefits	467,437	33,040	74,996	93,813	-	392,441	16%
<b>Total Personnel</b>	<b>1,578,134</b>	<b>116,256</b>	<b>239,801</b>	<b>264,104</b>	<b>-</b>	<b>1,338,333</b>	<b>15%</b>
<b>Supplies</b>	<b>377,388</b>	<b>6,385</b>	<b>26,640</b>	<b>43,864</b>	<b>98,461</b>	<b>252,287</b>	<b>33%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	250	-	-	-	-	250	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	698	-	10,000	0%
Travel	9,900	-	-	400	-	9,900	0%
Repairs & Maintenance	661,281	57,836	116,437	164,105	3,601	541,243	18%
Other Interfund Allocations	998,406	83,201	166,396	141,850	-	832,010	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	762,008	79,280	138,339	135,863	536,398	87,271	89%
Transfers Out	1,132,616	148,105	480,965	293,000	-	651,651	42%
<b>Total Services &amp; Charges</b>	<b>3,574,461</b>	<b>368,422</b>	<b>902,137</b>	<b>735,916</b>	<b>539,999</b>	<b>2,132,325</b>	<b>40%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>5,529,983</b>	<b>491,062</b>	<b>1,168,579</b>	<b>1,043,883</b>	<b>638,460</b>	<b>3,722,945</b>	<b>33%</b>
<b>Net</b>	<b>(14,783)</b>	<b>(44,878)</b>	<b>(288,337)</b>	<b>(183,994)</b>	<b>-</b>	<b>912,013</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>219,012</b>	<b>380,739</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	24	22
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>24</b>	<b>22</b>

**Fund Purpose:**

This fund accounts for the operations of the Solid Waste Division, a division of the Public Works Department. Solid Waste provides exceptional waste management services for the residents of South Bend. They collect an average of 29,200 tons of trash annually through weekly service. Additional services available to residents include trash extra bulky collection, weekly yard waste collection, yard waste extra bulky collection, and Christmas tree collection.

**Explanation of Revenue Sources:**

This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at area landfills and recycling centers. A rate increase is being considered due to the dwindling cash balance. "Other Revenue" includes revenue expected to be generated by selling older vehicles at the annual city auction.

**Explanation of Expenditures and Significant Changes/Variations:**

Personnel: salaries and benefits for administrative staff and drivers, Supplies: CNG fuel and yard waste totes, Services: landfill fees

Repairs & Maintenance expenses have increased due to the long drive to the landfill and the poor road conditions within the landfill. The City is reviewing its options and might switch to a tipping site that is closer, even though it is more expensive. The increase in tipping fees would be offset with savings from reduced trip time for driver and reduced maintenance cost for the trucks.

Funds are transferred out to the Solid Waste Capital Fund (611) for the payment of debt service obligations as needed.

**Explanation of Significant Spending on Capital Projects:**

Solid Waste capital expenditures are accounted for in the Solid Waste Capital Fund (611).

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Solid Waste Capital</b>	<b>Fund Number</b>	<b>611</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	800	100	191	133	-	609	24%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,132,616	148,105	480,965	293,000	-	651,651	42%
<b>Total Revenue</b>	<b>1,133,416</b>	<b>148,205</b>	<b>481,156</b>	<b>293,133</b>	<b>-</b>	<b>652,260</b>	<b>42%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,037,025	142,022	317,011	306,488	584,096	135,918	87%
Debt Service - Interest & Fees	95,591	5,714	15,911	25,443	44,650	35,030	63%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,132,616</b>	<b>147,737</b>	<b>332,921</b>	<b>331,931</b>	<b>628,745</b>	<b>170,948</b>	<b>85%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,132,616</b>	<b>147,737</b>	<b>332,921</b>	<b>331,931</b>	<b>628,745</b>	<b>170,948</b>	<b>85%</b>
<b>Net</b>	<b>800</b>	<b>468</b>	<b>148,234</b>	<b>(38,797)</b>	<b>-</b>	<b>481,312</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>192,825</b>	<b>1,136</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund is used for debt service and capital expenditures related to the Solid Waste Division, a division of the Public Works Department.

**Explanation of Revenue Sources:**

This fund receives transfers from the Solid Waste Operations Fund (610). Transfers in from the Solid Waste Operating Fund are done as needed to have funds available for debt service payments, per City debt payment schedules.

**Explanation of Expenditures and Significant Changes/Variations:**

Current debt includes:

- 2015 HP Computer Lease #8 - final payment 3/15/19, (debt schedule #136)
- 2015 HP Computer Lease #9 - final payment 8/31/19, (debt schedule #138)
- 2016 HP Computer Lease #12 - final payment 2/29/20, (debt schedule #150)
- 2015 Vehicle/Equip Lease #1 - final payment 7/15/20, (debt schedule #140)
- 2015 Vehicle/Equip Lease #2 - final payment 11/15/20, (debt schedule #144)
- 2016 Vehicle/Equip Lease #1 - final payment 2/15/21, (debt schedule #149)
- 2016 Vehicle/Equip Lease #2 - final payment 7/14/21, (debt schedule #152)
- 2017 Vehicle/Equip Lease #1 - final payment 7/14/22, (debt schedule #158)
- 2018 Vehicle/Equip Lease #1 - final payment 5/25/23, (debt schedule #171)

**Explanation of Significant Spending on Capital Projects:**

With few exceptions, all vehicles and equipment are lease-purchased over a five year term. Over the next five years, Solid Waste plans to replace older trucks with Front Load Dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a five-year period.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Water Works Operations</b>	<b>Fund Number</b>	<b>620</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Charges for Services	18,942,730	1,212,646	2,377,568	1,971,780	-	16,565,162	13%
Interest Earnings	40,000	5,392	13,655	12,829	-	26,345	34%
Other Income	63,200	12,474	15,602	6,705	-	47,598	25%
Interfund Allocation Reimb	1,734,889	144,574	289,149	231,826	-	1,445,740	17%
Transfers In	95,000	10,350	20,777	11,541	-	74,223	22%
<b>Total Revenue</b>	<b>20,875,819</b>	<b>1,385,436</b>	<b>2,716,751</b>	<b>2,234,681</b>	<b>-</b>	<b>18,159,068</b>	<b>13%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	3,608,115	255,264	521,132	556,985	-	3,086,983	14%
Fringe Benefits	1,428,992	101,234	224,678	300,969	-	1,204,314	16%
<b>Total Personnel</b>	<b>5,037,107</b>	<b>356,498</b>	<b>745,810</b>	<b>857,954</b>	<b>-</b>	<b>4,291,297</b>	<b>15%</b>
<b>Supplies</b>	<b>1,957,065</b>	<b>89,189</b>	<b>292,094</b>	<b>264,980</b>	<b>159,878</b>	<b>1,505,093</b>	<b>23%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,868,580	375,883	432,782	209,770	805,074	1,630,724	43%
Printing & Advertising	2,250	518	518	-	131	1,601	29%
Utilities	785,550	61,260	117,286	124,799	-	668,264	15%
Education & Training	36,368	1,372	5,713	2,861	2,157	28,498	22%
Travel	18,750	66	118	1,092	-	18,632	1%
Repairs & Maintenance	438,019	11,862	42,546	58,722	63,555	331,918	24%
Other Interfund Allocations	1,979,352	164,946	329,892	223,254	-	1,649,460	17%
Debt Service - Principal	396,983	95,655	195,212	189,333	201,680	91	100%
Debt Service - Interest & Fees	23,015	3,950	12,260	20,920	10,754	1	100%
Other Services & Charges	2,066,212	64,595	111,684	160,306	444,808	1,509,720	27%
Payment In Lieu of Taxes	1,662,624	138,552	277,104	288,472	-	1,385,520	17%
Transfers Out	5,541,041	438,083	1,101,718	383,439	-	4,439,323	20%
<b>Total Services &amp; Charges</b>	<b>15,818,744</b>	<b>1,356,742</b>	<b>2,626,833</b>	<b>1,662,967</b>	<b>1,528,159</b>	<b>11,663,752</b>	<b>26%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>22,812,916</b>	<b>1,802,429</b>	<b>3,664,738</b>	<b>2,785,901</b>	<b>1,688,037</b>	<b>17,460,142</b>	<b>23%</b>
<b>Net</b>	<b>(1,937,097)</b>	<b>(416,993)</b>	<b>(947,987)</b>	<b>(551,220)</b>		<b>698,926</b>	
<b>Cash Balance</b>			<b>3,609,446</b>	<b>2,991,749</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	67	63
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>67</b>	<b>66</b>

**Fund Purpose:**

This fund was established to account for all revenue and operational expenses of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations.

**Explanation of Revenue Sources:**

Effective March 7, 2018, new water service rates and charges were approved by the utility regulatory commission. New tariff schedule includes two phased in increases twelve months apart. A slight increase in the water leak program charge was also approved. Additional sources consist of reimbursements, sale of fixed assets, interest earnings from cash investment and other miscellaneous type revenues.

**Explanation of Expenditures and Significant Changes/Variations:**

Reduction in personnel expenditures is primarily attributed to the change in the accounting of shared staffing costs. These cost are now included in the Charges & Services Other Interfund Allocations account. Also, there is a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Supply estimates include repair/replacement project costs that were included in the Critical Projects Plan of the most recent water rate case. The increase in Services & Charges is largely due to the change in Other Interfund Allocations (48%), Other Services & Charges (36%) which is mostly attributed to new Customer Billing Software and implementation costs as well as Transfers Out. The Transfers Out budget is providing monies for debt service obligations (\$2,015,041), capital expenditures (\$3,241,000) and an extra monies (\$225k) for complying with the operating & maintenance cash reserve requirement held in Water Works Reserve Operations & Maintenance Fund (629).

**Explanation of Significant Spending on Capital Projects:**

Water Works capital expenditures are accounted for in the Water Works Capital Fund (622).

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Water Works Capital</b>	<b>Fund Number</b>	<b>622</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	3,847	8,550	-	-	91,450	9%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	3,878	7,846	8,600	-	27,154	22%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,241,000	270,083	540,166	-	-	2,700,834	17%
<b>Total Revenue</b>	<b>3,376,000</b>	<b>277,808</b>	<b>556,561</b>	<b>8,600</b>	<b>-</b>	<b>2,819,438</b>	<b>16%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	4	-	-	1,642	4	-	93%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>1,642</b>	<b>4</b>	<b>-</b>	<b>93%</b>
<b>Capital</b>	<b>3,981,287</b>	<b>-</b>	<b>38,170</b>	<b>-</b>	<b>177,117</b>	<b>3,766,000</b>	<b>5%</b>
<b>Total Expenditures</b>	<b>3,981,291</b>	<b>-</b>	<b>38,170</b>	<b>1,642</b>	<b>177,121</b>	<b>3,766,000</b>	<b>5%</b>
<b>Net</b>	<b>(605,291)</b>	<b>277,808</b>	<b>518,391</b>	<b>6,958</b>	<b>-</b>	<b>(946,562)</b>	
<b>Cash Balance</b>			<b>2,411,102</b>	<b>2,153,645</b>			

**Fund Purpose:**  
This fund is used for acquiring, constructing, and improving water utility capital assets. Water utility capital assets include wells, reservoirs, transmission and distribution mains, water meters, pumping equipment, treatment equipment, transportation equipment, and other general plant items.

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the Water Works Operations Fund (620).

**Explanation of Expenditures and Significant Changes/Variations:**  
Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the water system.  
This fund receives interfund transfers from the Water Works Operations Fund (620).

**Explanation of Significant Spending on Capital Projects:**  
Significant Capital Spending in 2019:  
- Edison Road Well Field/Filtration Plant Upgrades \$630,000  
- North Station Well # 1 Replacement \$525,000  
- Pinhook Filtration Plant Upgrades \$1,231,000

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22,000	2,581	5,661	6,082	-	16,339	26%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,000</b>	<b>2,581</b>	<b>5,661</b>	<b>6,082</b>	<b>-</b>	<b>16,339</b>	<b>26%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	2,581	5,245	3,740	-	16,755	24%
<b>Total Services &amp; Charges</b>	<b>22,000</b>	<b>2,581</b>	<b>5,245</b>	<b>3,740</b>	<b>-</b>	<b>16,755</b>	<b>24%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,000</b>	<b>2,581</b>	<b>5,245</b>	<b>3,740</b>	<b>-</b>	<b>16,755</b>	<b>24%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>416</b>	<b>2,342</b>	<b>-</b>	<b>(416)</b>	
<b>Cash Balance</b>			<b>1,503,629</b>	<b>1,520,532</b>			

**Fund Purpose:**  
Security deposits are collected from utility customers and are retained in this restricted fund. Upon termination of service, refunds are credit applied to the customers final bill.

**Explanation of Revenue Sources:**  
This fund receives revenue in the form of security deposits collected from utility customers. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Revenue and expenditures are dependent on the frequency of new customers and terminations of service.  
Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (620).

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Water Works Sinking (Debt Service)</b>	<b>Fund Number</b>	<b>625</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	3,165	6,683	1,392	-	3,317	67%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,015,041	168,000	336,000	331,190	-	1,679,041	17%
<b>Total Revenue</b>	<b>2,025,041</b>	<b>171,165</b>	<b>342,683</b>	<b>332,582</b>	<b>-</b>	<b>1,682,358</b>	<b>17%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,487,345	-	1,431,617	-	1,487,345	(1,431,617)	196%
Debt Service - Interest & Fees	527,696	500	284,550	500	527,196	(284,050)	154%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	10,000	3,165	6,205	1,349	-	3,795	62%
<b>Total Services &amp; Charges</b>	<b>2,025,041</b>	<b>3,665</b>	<b>1,722,372</b>	<b>1,849</b>	<b>2,014,541</b>	<b>(1,711,872)</b>	<b>185%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,025,041</b>	<b>3,665</b>	<b>1,722,372</b>	<b>1,849</b>	<b>2,014,541</b>	<b>(1,711,872)</b>	<b>185%</b>
<b>Net</b>	<b>-</b>	<b>167,500</b>	<b>(1,379,689)</b>	<b>330,733</b>	<b>-</b>	<b>3,394,230</b>	
<b>Cash Balance</b>			<b>350,112</b>	<b>358,795</b>			

**Fund Purpose:**

The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. Biannual installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal.

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Water Works Operations Fund (620) as needed to cover debt service payments. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Current debt includes:

- 2012 Water Works Refunding Bonds, Refund 2002 - scheduled to retire on 1/1/23 with final payment being made in December 2022, (debt schedule #25)
- 2009 Water Works Improvements, State Revolving Fund - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #68)
- 2009 Water Works Improvements, Series B - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #69)
- 2012 Water Works Revenue Bond - scheduled to retire on 1/1/33 with final payment being made in December 2032, (debt schedule #99)
- 2016 Water Works Refunding Bonds, Refund 2000 & 2006 - scheduled to retire on 1/1/27 with final payment being made in December 2026, (debt schedule #156)

Any interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (620).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22,000	2,397	5,258	5,615	-	16,742	24%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,000</b>	<b>2,397</b>	<b>5,258</b>	<b>5,615</b>	<b>-</b>	<b>16,742</b>	<b>24%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	-	-	-	-	22,000	0%
<b>Total Services &amp; Charges</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>2,397</b>	<b>5,258</b>	<b>5,615</b>	<b>-</b>	<b>(5,258)</b>	
<b>Cash Balance</b>			<b>1,431,186</b>	<b>1,430,123</b>			

**Fund Purpose:**  
The purpose of this fund is to ensure compliance with certain debt service bond covenants. Required balance is determined by debt service financing arrangements at the time of issuance. A portion of the cash balance is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. A reconciliation of this account is done on a monthly basis.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Excess interest earned on this fund's cash balance is transferred to the Water Works Operation Fund (620).

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Water Works Reserve Operations & Maintenance	<b>Fund Number</b>	629
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	41,000	4,605	10,065	10,488	-	30,935	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	225,000	-	225,552	52,249	-	(552)	100%
<b>Total Revenue</b>	<b>266,000</b>	<b>4,605</b>	<b>235,617</b>	<b>62,737</b>	<b>-</b>	<b>30,383</b>	<b>89%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	41,000	4,605	9,327	6,452	-	31,673	23%
<b>Total Services &amp; Charges</b>	<b>41,000</b>	<b>4,605</b>	<b>9,327</b>	<b>6,452</b>	<b>-</b>	<b>31,673</b>	<b>23%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>41,000</b>	<b>4,605</b>	<b>9,327</b>	<b>6,452</b>	<b>-</b>	<b>31,673</b>	<b>23%</b>
<b>Net</b>	<b>225,000</b>	<b>-</b>	<b>226,290</b>	<b>56,286</b>	<b>-</b>	<b>(1,290)</b>	
<b>Cash Balance</b>			<b>2,895,721</b>	<b>2,670,169</b>			

**Fund Purpose:**  
The purpose of this fund is to hold cash reserves equivalent to two months of Water Works' budgeted operating expenses. This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Water Utility's ability to meet financial commitments.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. If the fund's cash falls below the reserve requirement, the Water Works Operations Fund (620) will transfer funds to increase the cash reserves.

**Explanation of Expenditures and Significant Changes/Variations:**  
Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Water Works Operations Fund (620). The debt service reserve amount is used towards the last debt service payment.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Sewer Repair Insurance</b>	<b>Fund Number</b>	<b>640</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	637,863	53,762	108,278	105,537	-	529,585	17%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,375	3,547	7,650	7,567	-	6,725	53%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>652,238</b>	<b>57,309</b>	<b>115,928</b>	<b>113,104</b>	<b>-</b>	<b>536,310</b>	<b>18%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	113,545	8,838	17,832	22,197	-	95,713	16%
Fringe Benefits	44,636	3,531	7,607	11,422	-	37,029	17%
<b>Total Personnel</b>	<b>158,181</b>	<b>12,369</b>	<b>25,438</b>	<b>33,619</b>	<b>-</b>	<b>132,742</b>	<b>16%</b>
<b>Supplies</b>	<b>71,355</b>	<b>209</b>	<b>505</b>	<b>1,887</b>	<b>5,569</b>	<b>65,281</b>	<b>9%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	351,655	3,520	11,115	26,185	138,842	201,698	43%
Other Interfund Allocations	75,495	6,292	12,575	2,978	-	62,920	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	1,262	1,062	804	-	5,438	16%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>433,650</b>	<b>11,075</b>	<b>24,751</b>	<b>29,967</b>	<b>138,842</b>	<b>270,056</b>	<b>38%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>663,186</b>	<b>23,652</b>	<b>50,695</b>	<b>65,473</b>	<b>144,410</b>	<b>468,079</b>	<b>29%</b>
<b>Net</b>	<b>(10,948)</b>	<b>33,657</b>	<b>65,234</b>	<b>47,631</b>		<b>68,231</b>	
<b>Cash Balance</b>			<b>2,085,918</b>	<b>1,913,097</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	2	2
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>2</b>	<b>2</b>

**Fund Purpose:**

The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500.00 deductible toward the cost of the repair and the City pays the rest.

**Explanation of Revenue Sources:**

This fund collects a monthly charge on City residents' sewer bills. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2019, the budget was increased for supplies and contracted repairs. This increase is in response to the number of new customers who are hooking into the City of South Bend sewer system; with new customers comes more opportunity for needed repairs. Also, an aging infrastructure costs more to maintain/repair.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	<b>Sewage Works Operations</b>	<b>Fund Number</b>	<b>641</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Charges for Services	37,195,510	3,274,060	6,391,955	6,210,966	-	30,803,555	17%
Interest Earnings	225,000	30,487	59,909	57,101	-	165,091	27%
Other Income	51,432	12,430	14,457	4,803	-	36,975	28%
Interfund Allocation Reimb	421,463	35,123	70,233	-	-	351,230	17%
Transfers In	284,000	9,263	18,812	12,703	-	265,188	7%
<b>Total Revenue</b>	<b>38,177,405</b>	<b>3,361,364</b>	<b>6,555,366</b>	<b>6,285,574</b>	<b>-</b>	<b>31,622,039</b>	<b>17%</b>
<b>Expenditures by Division</b>							
Sewers	9,390,013	499,889	1,029,542	1,662,964	2,581,839	5,778,631	38%
Concrete Crew	516,390	36,631	76,351	68,523	12,757	427,282	17%
Wastewater	34,550,924	2,929,482	5,567,207	3,089,039	2,764,947	26,218,770	24%
Organic Resources	1,683,610	148,053	392,820	380,133	333,833	956,957	43%
Clay Sewage	2,000	-	-	(137)	-	2,000	0%
<b>Total Expenditures by Division</b>	<b>46,142,937</b>	<b>3,614,055</b>	<b>7,065,920</b>	<b>5,200,523</b>	<b>5,693,377</b>	<b>33,383,640</b>	<b>28%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,074,749	390,164	753,927	868,884	-	4,320,822	15%
Fringe Benefits	1,917,683	139,284	302,031	402,183	-	1,615,652	16%
<b>Total Personnel</b>	<b>6,992,432</b>	<b>529,448</b>	<b>1,055,958</b>	<b>1,271,067</b>	<b>-</b>	<b>5,936,474</b>	<b>15%</b>
<b>Supplies</b>	<b>2,545,865</b>	<b>160,069</b>	<b>275,001</b>	<b>355,627</b>	<b>364,394</b>	<b>1,906,470</b>	<b>25%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,347,555	119,251	177,439	145,327	540,154	1,629,962	31%
Printing & Advertising	3,950	46	46	59	834	3,070	22%
Utilities	1,202,567	119,583	221,549	176,166	27,881	953,137	21%
Education & Training	36,000	7,500	7,630	1,341	1,525	26,845	25%
Travel	44,500	345	472	816	1,610	42,418	5%
Repairs & Maintenance	2,584,965	283,619	408,472	193,362	780,653	1,395,840	46%
Other Interfund Allocations	5,730,856	477,574	955,116	636,646	-	4,775,740	17%
Debt Service - Principal	566,921	71,935	231,668	282,780	332,358	2,895	99%
Debt Service - Interest & Fees	25,997	2,861	12,826	27,078	12,958	213	99%
Other Services & Charges	6,459,385	378,560	599,988	1,105,087	3,631,010	2,228,387	66%
Payment In Lieu of Taxes	4,678,366	389,864	779,726	766,942	-	3,898,640	17%
Transfers Out	12,923,578	1,073,400	2,340,030	238,226	-	10,583,548	18%
<b>Total Services &amp; Charges</b>	<b>36,604,640</b>	<b>2,924,537</b>	<b>5,734,961</b>	<b>3,573,829</b>	<b>5,328,983</b>	<b>25,540,695</b>	<b>30%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>46,142,937</b>	<b>3,614,055</b>	<b>7,065,920</b>	<b>5,200,523</b>	<b>5,693,377</b>	<b>33,383,639</b>	<b>28%</b>
<b>Net</b>	<b>(7,965,532)</b>	<b>(252,691)</b>	<b>(510,554)</b>	<b>1,085,051</b>	<b>-</b>	<b>(1,761,600)</b>	<b>-</b>
<b>Cash Balance</b>			<b>14,468,197</b>	<b>14,192,888</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	89	85
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>89</b>	<b>88</b>

**Fund Purpose:**

This fund accounts for the operations of the following divisions of the Department of Public Works: Wastewater Division, Sewer Division, Organic Resources Division, and Concrete Crew.

**Wastewater Division:** Facilitates the collection, treatment and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.

**Sewer Division:** Responsible for sewer maintenance preventative program that cleans and inspects the storm and sanitary sewer system in the City and Clay Township and sewer construction program that repairs sewer mains, catch basins, manholes, and structure raising for the Street Department paving program.

**Organic Resources Division:** Recycles collected yard waste, leaves, and brush for compost and mulch products.

**Explanation of Revenue Sources:**

The last across-the-board sewer rate increase was effective 1/1/2016 to cover higher operating costs and the EPA-mandated Long Term Control Plan (LTCP) designed to address overflow issues. In late 2016, the Council approved a three step, phased-in sewer rates and charges surcharge on outside-city customers only. The first surcharge of 5% was made effective 10/1/17, increased to 10% on 1/1/18, and planned to increase to 14% on 1/1/19. Interfund Transfer In revenue is incoming interest earning receipts from Sewage Works Reserve O&M Fund 643 and a transfer from Project ReLeaf Fund (655) for purpose of recovering costs associated with leaf collection. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Transfers Out includes: interfund transfers to the Sewage Works Sinking Fund (649) to fund debt service payments on bonds and interfund transfers to the Sewage Works Capital Fund (642) to fund capital expenditures.

**Explanation of Significant Spending on Capital Projects:**

Sewage Works capital expenditures are accounted for in the Sewage Works Capital Fund (642).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	<b>Sewage Works Capital</b>	<b>Fund Number</b>	<b>642</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	250,000	9,275	21,641	-	-	228,359	9%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	115,000	15,622	34,408	28,629	-	80,592	30%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	5,000,000	425,000	850,000	-	-	4,150,000	17%
<b>Total Revenue</b>	<b>5,365,000</b>	<b>449,896</b>	<b>906,049</b>	<b>28,629</b>	<b>-</b>	<b>4,458,951</b>	<b>17%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>15,023,292</b>	<b>271,141</b>	<b>614,336</b>	<b>630,501</b>	<b>8,987,864</b>	<b>5,421,092</b>	<b>64%</b>
<b>Total Expenditures</b>	<b>15,023,292</b>	<b>271,141</b>	<b>614,336</b>	<b>630,501</b>	<b>8,987,864</b>	<b>5,421,092</b>	<b>64%</b>
<b>Net</b>	<b>(9,658,292)</b>	<b>178,755</b>	<b>291,713</b>	<b>(601,872)</b>	<b>-</b>	<b>(962,141)</b>	<b>-</b>
<b>Cash Balance</b>			<b>9,412,174</b>	<b>6,746,503</b>			

**Fund Purpose:**  
This fund is used to purchase capital equipment and fund major renovations/restorations for the following divisions of the Department of Public Works: Wastewater Division, Sewer Division, Organic Resources Division, and Concrete Crew.

**Explanation of Revenue Sources:**  
Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the sewer system. This fund receives interfund transfers from the Sewage Works Operations Fund (641) as needed to cover capital expenditures. This fund also receives revenue from interest earned on the fund's cash balance. Prior year Other Income of \$400k was a one-time capital contribution from Pokagon Band of the Potawatomi.

**Explanation of Expenditures and Significant Changes/Variations:**  
In 2018, sewer rehabilitation projects were funded in the operating budget in the Sewage Works Operations Fund (641).

**Explanation of Significant Spending on Capital Projects:**  
2019 projects include:  
- Wastewater and Organic Resources replacement expenditures in 2019 include a truck, front end loader, lawn mower and a van  
- Wastewater project capital includes continuation of the WWTP electrical and backup generator work along with exterior building repairs on the administrative building  
- Natural Gas Compressor is for energy management purposes  
- Sewer replacement expenditures include a vactor, sweeper, crew truck, easement machine, backhoe, utility truck and a truck w/plow  
- Sewer project capital includes sewer lining rehabilitation and LTCP expenditures

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Sewage Works Reserve Operations & Maint.	<b>Fund Number</b>	643
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	84,000	9,263	20,304	20,661	-	63,696	24%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	151,717	-	151,717	238,226	-	-	100%
<b>Total Revenue</b>	<b>235,717</b>	<b>9,263</b>	<b>172,021</b>	<b>258,887</b>	<b>-</b>	<b>63,696</b>	<b>73%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	84,000	9,263	18,812	12,703	-	65,188	22%
<b>Total Services &amp; Charges</b>	<b>84,000</b>	<b>9,263</b>	<b>18,812</b>	<b>12,703</b>	<b>-</b>	<b>65,188</b>	<b>22%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>84,000</b>	<b>9,263</b>	<b>18,812</b>	<b>12,703</b>	<b>-</b>	<b>65,188</b>	<b>22%</b>
<b>Net</b>	<b>151,717</b>	<b>-</b>	<b>153,209</b>	<b>246,184</b>	<b>-</b>	<b>(1,492)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>5,550,801</b>	<b>5,399,084</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

The purpose of this fund is to hold cash reserves equivalent to two months of Sewage Works' (Sewers & Wastewater) budgeted operating expenses (Fund 641). This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Sewage Works' ability to meet financial commitments.

**Explanation of Revenue Sources:**

This fund receives revenue from interest earned on the fund's cash balance. If the fund's cash falls below the reserve requirement, the Sewage Works Operations Fund (641) will transfer funds to increase the cash reserves.

**Explanation of Expenditures and Significant Changes/Variations:**

Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Sewage Works Operations Fund (641).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Sewage Sinking (Debt Service)	<b>Fund Number</b>	649
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	36,000	1,759	3,726	3,282	-	32,274	10%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	7,780,676	648,400	1,296,800	-	-	6,483,876	17%
<b>Total Revenue</b>	<b>7,816,676</b>	<b>650,159</b>	<b>1,300,526</b>	<b>3,282</b>	<b>-</b>	<b>6,516,150</b>	<b>17%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	5,931,732	-	-	-	5,931,732	-	100%
Debt Service - Interest & Fees	1,849,494	550	1,650	1,500	1,840,944	6,900	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>7,781,226</b>	<b>550</b>	<b>1,650</b>	<b>1,500</b>	<b>7,772,676</b>	<b>6,900</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,781,226</b>	<b>550</b>	<b>1,650</b>	<b>1,500</b>	<b>7,772,676</b>	<b>6,900</b>	<b>100%</b>
<b>Net</b>	<b>35,450</b>	<b>649,609</b>	<b>1,298,876</b>	<b>1,782</b>	<b>-</b>	<b>6,509,250</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>2,264,638</b>	<b>858,343</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund is used to pay all debt service obligations for Wastewater and Sewers.

**Explanation of Revenue Sources:**  
This fund receives mandatory transfers from Sewage Works Operating Fund (641) each month to satisfy bond covenants and pay for debt service principal and interest on outstanding debt. This fund receives revenue from interest earned on the fund's cash balance. Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (641).

**Explanation of Expenditures and Significant Changes/Variations:**  
Debt has grown significantly in recent years as the City continues work on the EPA-mandated Long-Term Control Plan (LTCP). Debt service payments are due in June and December. This fund is currently repaying for the following bonds:

- 2009 Sewage Works Revenue Bonds, State Revolving Fund - final payment 12/1/28, (debt schedule #70)
- 2010 Sewage Works Revenue Bonds - final payment 12/1/30, (debt schedule #80)
- 2011 Sewage Works Revenue Bonds - final payment 12/1/31, (debt schedule #93)
- 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)
- 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)
- 2015 Sewage Works Refunding Bonds, Refund 2006 & 2007 - final payment 12/1/25, (debt schedule #145)

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	-	-	3,678	-	42,000	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	<b>3,678</b>	<b>-</b>	<b>42,000</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	<b>3,678</b>	<b>-</b>	<b>42,000</b>	
<b>Cash Balance</b>			<b>4,204,246</b>	<b>4,142,027</b>			

**Fund Purpose:**  
This fund accounts for required debt service reserves as required by bond documents. This Debt Reserve fund is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. A reconciliation of this account is done on a monthly basis.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve amount is used towards the last debt service payment.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Sewer Bond 2011	<b>Fund Number</b>	659
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	1	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	1	-	-	0%
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	0%
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	0%
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	-	1	-	-	
<b>Cash Balance</b>				146			

**Fund Purpose:**  
This fund accounts for expenditures of the 2011 Sewer Bond proceeds. The remaining funds were transferred to Fund 649 in 2018.

**Explanation of Significant Spending on Capital Projects:**  
This Sewage Works Revenue Bond closed in October of 2011.

The significant projects this bond has funded are listed below:  
Diamond Ave. Trunk Sewer, Phase II \$3.7 million  
East Bank Sewer Separation, Phase II \$2.8 million  
East Bank Sewer Separation, Phase III \$2.3 million  
LaSalle School Area Sewer Separation, \$1.7 million  
East Bank Sewer Separation, Phase III \$545,000  
Southwood Sewer Separation, \$1,438,816  
Diamond Ave. Trunk Sewer, Phase III \$248,000  
St. Joseph River CSO Stabilization \$217,831  
Secondary Clarifier Upgrade \$545,828  
Wastewater Treatment Plant Digester Upgrade \$5,945,471

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Sewer Bond 2012</b>	<b>Fund Number</b>	<b>661</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	2,577	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>2,577</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	<b>501,426</b>	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>501,426</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(498,849)</b>			
<b>Cash Balance</b>				<b>143,272</b>			

**Fund Purpose:**

This fund accounts for expenditures of the 2012 Sewer Bond proceeds. Bond proceeds fully spent as of April 2018. Remaining interest earnings were transferred to the Sewage Sinking Fund 649.

**Explanation of Significant Spending on Capital Projects:**

Since issue through December 2015, projects funded from this Bond include:

- East Bank Sewer Separation-Phase 4 - \$2.6 million
- Diamond Ave. Sewer Separation Phase 3 - \$2.6 million
- Prairie Avenue Sewer Separation-Phase - \$600,445
- Southwood Sewer Separation - \$919,608
- Fairfax Sewer - \$70,022
- East Bank Sewer Separation-Phase 5 - \$2,096,088
- Sewer Sensory Control Network - \$193,609
- Wastewater Treatment Plant Grit/Screening Improvements - \$186,216
- Secondary Improvements - \$3,723,987
- CSO LTCP re-look - \$1,714,206

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Storm Sewer Fund</b>	<b>Fund Number</b>	<b>667</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,253,298	-	-	-	-	1,253,298	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,253,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,253,298</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	200,000	-	-	-	60,000	140,000	30%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>140,000</b>	<b>30%</b>
<b>Capital</b>							
<b>Capital</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>1,140,000</b>	<b>5%</b>
<b>Net</b>	<b>53,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,298</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

The Common Council will be asked to establish the fund and fee structure in 2019. The 2019 budget is a contingency in the case that the Council does adopt it.

The storm sewer system consist of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater. A stormwater utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations.

**Explanation of Revenue Sources:**

The proposed fee would be charged to a property based in the potential runoff resulting from a property in a storm event. The proposed fee structure is based on a flat rate of \$2/residential customer/month and a tiered rate for non-residential customer/month depending on the amount of impervious surface.

**Explanation of Significant Spending on Capital Projects:**

Actual stormwater needs top around \$3,000,000 in areas such as Riverbank Stabilization, downspout disconnection plan, drainage projects, South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation. However the proposed area for the 2019 budget are as follow: Professional services used for design and planning \$200K, Drainage Improvements of \$350K, South Bend Dam \$150K, Flood Mitigation \$100K, and Storm Sewer Separations \$400K.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Century Center</b>	<b>Fund Number</b>	<b>670</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	-	637,500	212,500	-	637,500	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,207,730	203,077	367,466	392,122	-	2,840,264	11%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	6	-	-	(6)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,600	1,447	2,314	1,049	-	3,286	41%
Interfund Allocation Reimb	66,045	5,504	11,005	-	-	55,040	17%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,554,375</b>	<b>210,028</b>	<b>1,018,291</b>	<b>605,671</b>	<b>-</b>	<b>3,536,084</b>	<b>22%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,475,246	114,111	226,207	270,731	-	1,249,039	15%
Fringe Benefits	534,662	37,247	73,772	69,977	-	460,890	14%
<b>Total Personnel</b>	<b>2,009,908</b>	<b>151,358</b>	<b>299,979</b>	<b>340,709</b>	<b>-</b>	<b>1,709,929</b>	<b>15%</b>
<b>Supplies</b>	<b>1,171,224</b>	<b>77,262</b>	<b>127,274</b>	<b>112,790</b>	<b>21,765</b>	<b>1,022,185</b>	<b>13%</b>
<b>Services &amp; Charges</b>							
Professional Services	86,248	3,757	7,964	46,851	-	78,284	9%
Printing & Advertising	-	-	-	1,689	-	-	0%
Utilities	318,444	42,814	78,644	65,748	4,442	235,358	26%
Education & Training	-	-	-	208	-	-	0%
Travel	2,000	-	-	3,149	-	2,000	0%
Repairs & Maintenance	99,981	6,885	11,660	12,809	16,181	72,140	28%
Other Interfund Allocations	162,380	15,857	27,066	-	-	135,314	17%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Insurance	54,611	4,553	9,107	14,930	-	45,504	17%
Other Services & Charges	514,334	38,811	68,418	31,770	888	445,028	13%
Transfers Out	90,752	-	-	-	-	90,752	0%
<b>Total Services &amp; Charges</b>	<b>1,328,750</b>	<b>112,677</b>	<b>202,858</b>	<b>177,155</b>	<b>21,511</b>	<b>1,104,380</b>	<b>17%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>4,509,882</b>	<b>341,297</b>	<b>630,111</b>	<b>630,654</b>	<b>43,276</b>	<b>3,836,494</b>	<b>15%</b>
<b>Net</b>	<b>44,493</b>	<b>(131,269)</b>	<b>388,181</b>	<b>(24,983)</b>	<b>-</b>	<b>(300,410)</b>	
<b>Cash Balance</b>			<b>2,010,880</b>	<b>1,946,860</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	8	8
Part-Time /Seasonal/Temporary	N/A	6
<b>Total</b>	<b>8</b>	<b>14</b>

**Fund Purpose:**

This fund accounts for the operating costs of Century Center, the City's convention center. Century Center food & beverage operations are currently managed by SMG Corporation.

**Explanation of Revenue Sources:**

This fund receives Hotel/Motel tax and collects revenue for charges for services such as rent, catering, parking etc.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2018, a new food & beverage management contract was signed with SMG (a company that specializes in venue management) - as a result, a portion of the staff were transferred to the City. Charges for Services is expected to increase over the years as new business is generated by the two new hotels that opened in downtown South Bend in 2018.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Century Center Capital</b>	<b>Fund Number</b>	<b>671</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	988	2,081	140	-	(1,181)	231%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>900</b>	<b>988</b>	<b>2,081</b>	<b>140</b>	<b>-</b>	<b>(1,181)</b>	<b>231%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>
<b>Net</b>	<b>(19,100)</b>	<b>988</b>	<b>2,081</b>	<b>140</b>	<b>-</b>	<b>(21,181)</b>	
<b>Cash Balance</b>			<b>859,445</b>	<b>865,493</b>			

**Fund Purpose:**

This fund was established in 2012 to account for capital expenditures at Century Center. The funds are accounted for in a separate capital bank account.

**Explanation of Revenue Sources:**

In 2013, the fund received a capital contribution of \$575,000 from the new facility manager and a \$100,000 allocation of Professional Sports Development Area (PSDA) taxes. The remainder of these funds have been appropriated for spending during 2015. \$25,000 was appropriated to help pay for the Wall of Fame in conjunction with the South Bend Alumni Association. \$50,000 was transferred out to the new fund 672 for bond payments on the Energy Savings Contract. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system; therefore, these expenditures do not appear in the City's budget. For 2019, the Century Center is requesting \$1.26 million for capital expenditures to be paid by the Hotel/Motel Tax Board. This request is subject to St Joseph County appropriation.

\$20,000 is budgeted from the Century Center's own capital funds to cover any smaller capital needs not covered by the Hotel/Motel Tax Board.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	221,437	-	-	221,437	-	221,437	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	103,275	217	473	8	-	102,802	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	90,752	-	-	-	-	90,752	0%
<b>Total Revenue</b>	<b>415,464</b>	<b>217</b>	<b>473</b>	<b>221,445</b>	<b>-</b>	<b>414,991</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	280,090	-	-	-	280,090	-	100%
Debt Service - Interest & Fees	136,334	-	-	-	135,334	1,000	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>416,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415,424</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>416,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415,424</b>	<b>1,000</b>	<b>100%</b>
<b>Net</b>	<b>(960)</b>	<b>217</b>	<b>473</b>	<b>221,445</b>	<b>-</b>	<b>413,991</b>	<b>-</b>
<b>Cash Balance</b>			<b>171,049</b>	<b>280,327</b>			

**Fund Purpose:**  
This fund was established in 2015 to account for debt service payments of the 2015 Century Center Energy Conservation bonds. The bond proceeds were used to make improvements at the Century Center including a new roof and other energy efficiency projects.

**Explanation of Revenue Sources:**  
This fund receives revenue in the following ways: a pledge of hotel/motel tax revenue from Saint Joseph County in the amount of \$221,437 per year starting in 2018; an operating transfer from Century Center; and a federally-subsidized interest rebate of approximately 80% of interest paid.

**Explanation of Expenditures and Significant Changes/Variations:**  
The bonds will be paid off over a 15 year period, with the final payment due on May 1, 2031 (debt schedule #139).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Central Services	<b>Fund Number</b>	222
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Licenses & Permits	5,615	21	21	96	-	5,594	0%
Charges for Services	3,802,123	234,960	453,835	513,120	-	3,348,288	12%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,200	23	1,423	2,264	-	7,777	15%
Other Income	5,023,150	504,806	953,405	872,187	-	4,069,745	19%
Interfund Allocation Reimb	610,726	50,895	101,776	67,646	-	508,950	17%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,450,814</b>	<b>790,705</b>	<b>1,510,460</b>	<b>1,455,313</b>	<b>-</b>	<b>7,940,354</b>	<b>16%</b>
<b>Expenditures by Division</b>							
Equipment Services	3,423,940	264,166	428,211	489,194	12,570	2,983,160	13%
Building Maintenance	233,139	12,651	28,477	34,265	14	204,648	12%
Central Purchasing/Stores	308,040	22,607	42,314	38,488	-	265,726	14%
Print Shop	189,881	11,894	25,417	20,560	4,170	160,294	16%
Radio Shop	301,290	17,467	46,059	46,138	50	255,181	15%
Energy/Sustainability	17,237	656	656	41,212	16,580	1	100%
Electric & Gas Utilities	4,774,755	420,119	878,891	840,834	3,520,359	375,505	92%
Facilities Management	316,655	9,196	20,172	-	-	296,483	6%
<b>Total Expenditures by Division</b>	<b>9,564,937</b>	<b>758,756</b>	<b>1,470,198</b>	<b>1,510,691</b>	<b>3,553,742</b>	<b>4,540,997</b>	<b>53%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	2,291,115	151,038	307,655	340,666	-	1,983,460	13%
Fringe Benefits	912,335	57,521	125,197	171,771	-	787,138	14%
<b>Total Personnel</b>	<b>3,203,450</b>	<b>208,560</b>	<b>432,852</b>	<b>512,437</b>	<b>-</b>	<b>2,770,598</b>	<b>14%</b>
<b>Supplies</b>	<b>138,128</b>	<b>58,961</b>	<b>18,276</b>	<b>46,917</b>	<b>15,099</b>	<b>104,753</b>	<b>24%</b>
<b>Services &amp; Charges</b>							
Professional Services	203,000	-	-	10,000	3,000	200,000	1%
Printing & Advertising	6,341	-	77	1,335	141	6,123	3%
Utilities	4,845,000	429,540	896,867	854,996	3,520,359	427,774	91%
Education & Training	20,800	4,783	4,942	2,014	-	15,858	24%
Travel	4,000	-	-	-	-	4,000	0%
Repairs & Maintenance	94,047	1,996	6,241	8,461	2,074	85,732	9%
Other Interfund Allocations	648,014	54,001	108,004	68,538	-	540,010	17%
Debt Service - Principal	14,209	745	2,553	2,679	6,319	5,337	62%
Debt Service - Interest & Fees	1,070	90	213	305	348	509	52%
Grants & Subsidies	4,800	-	-	2,110	4,800	-	100%
Other Services & Charges	7,078	80	172	898	1,603	5,303	25%
Transfers Out	375,000	-	-	-	-	375,000	0%
<b>Total Services &amp; Charges</b>	<b>6,223,359</b>	<b>491,235</b>	<b>1,019,070</b>	<b>951,337</b>	<b>3,538,643</b>	<b>1,665,646</b>	<b>73%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>9,564,937</b>	<b>758,756</b>	<b>1,470,198</b>	<b>1,510,691</b>	<b>3,553,742</b>	<b>4,540,997</b>	<b>53%</b>
<b>Net</b>	<b>(114,123)</b>	<b>31,949</b>	<b>40,263</b>	<b>(55,378)</b>		<b>3,399,357</b>	
<b>Cash Balance</b>			<b>1,061,694</b>	<b>1,051,476</b>			

Staffing	Budget	Actual
Full Time	42	37
Part-Time /Seasonal/Temporary	N/A	2
<b>Total</b>	<b>42</b>	<b>39</b>

**Fund Purpose:**

This fund tracks the operating costs of the Central Services Department. Central Services provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 6 divisions: Equipment Services (0605), Building Maintenance (0606), Central Purchasing/Stores (0612), Print Shop (0613), Radio Shop (0614), Facilities Management (0680). The electric and natural gas costs for the entire City are tracked in a separate sub-division (0617) and allocated back to departments with an 8% admin fee added to help fund the Facilities Management division. The Department of Administration & Finance oversees the Central Services Department.

**Explanation of Revenue Sources:**

Central Purchasing/Stores and Print Shop are funded by allocation. Facilities Management is funded by an 8% admin fee added to the electric and natural gas bills when they are allocated back to departments. All other cost centers are funded through internal labor rates. The Equipment Services division receives business licensing revenue from performing inspections of taxi cabs. This revenue has declined dramatically in the past two years due to the popularity of ride sharing services such as Uber and Lyft. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenses: Employee wages & benefits, repair parts, tools, uniforms, repair services, Radio Shop calibration of equipment, natural gas and electric for City departments, Print Shop machine leases. In 2019, the Office of Sustainability will move out of the Central Services Fund and into the General Fund (101). Capital expenditures are tracked in the Central Services Capital Fund (224). Transfers Out of the Central Services Operating Fund (222) to the capital fund (224) typically match the budgeted capital expenditures. In 2019, Transfers Out increased significantly due to increased capital needs.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Central Services Capital</b>	<b>Fund Number</b>	<b>224</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,200	266	615	729	-	585	51%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	375,000	-	-	-	-	375,000	0%
<b>Total Revenue</b>	<b>376,200</b>	<b>266</b>	<b>615</b>	<b>729</b>	<b>-</b>	<b>375,585</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	88,671	-	14,260	-	17,607	56,804	36%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	7,813	-	-	-	-	7,813	0%
Debt Service - Interest & Fees	1,187	-	-	-	-	1,187	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>97,671</b>	<b>-</b>	<b>14,260</b>	<b>-</b>	<b>17,607</b>	<b>65,804</b>	<b>33%</b>
<b>Capital</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>39,181</b>	<b>-</b>	<b>300,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>402,671</b>	<b>-</b>	<b>14,260</b>	<b>39,181</b>	<b>17,607</b>	<b>370,804</b>	<b>8%</b>
<b>Net</b>	<b>(26,471)</b>	<b>266</b>	<b>(13,646)</b>	<b>(38,452)</b>	<b>-</b>	<b>4,781</b>	
<b>Cash Balance</b>			<b>154,914</b>	<b>155,847</b>			

**Fund Purpose:**  
This fund accounts for capital expenditures for the Central Services Department.

**Explanation of Revenue Sources:**  
This fund receives transfers from the Central Services Operating Fund (222). Transfers typically match the budgeted capital expenditures. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Debt service principal and interest payments are budgeted for a new forklift for the Sample Street garage.

**Explanation of Significant Spending on Capital Projects:**  
In 2019, \$300,000 is budgeted for new fleet management software to help the Equipment Services division better manage the City's vehicle assets.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Interest Earnings	40,000	6,209	13,903	18,755	-	26,097	35%
Other Income	2,000	52,535	52,535	16,000	-	(50,535)	2627%
Interfund Allocation Reimb	3,931,197	327,601	668,587	348,699	-	3,262,610	17%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,973,197</b>	<b>386,345</b>	<b>735,024</b>	<b>383,454</b>	<b>-</b>	<b>3,238,173</b>	<b>18%</b>
<b>Expenditures by Division</b>							
Safety & Risk Management	251,682	23,018	48,012	36,085	7,432	196,238	22%
Liability Insurance	2,032,932	22,400	61,216	195,241	-	1,971,716	3%
Business Insurance	689,500	30,647	39,946	33,131	64,323	585,231	15%
Workers' Compensation	1,028,000	131,748	183,967	320,072	33,499	810,535	21%
Catastrophic Events	155,541	103,331	136,705	-	277,474	(258,638)	266%
<b>Total Expenditures by Division</b>	<b>4,157,655</b>	<b>311,145</b>	<b>469,845</b>	<b>584,529</b>	<b>382,728</b>	<b>3,305,082</b>	<b>21%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	154,286	11,643	23,853	28,826	-	130,433	15%
Fringe Benefits	61,221	4,834	9,712	13,620	-	51,509	16%
<b>Total Personnel</b>	<b>215,507</b>	<b>16,477</b>	<b>33,565</b>	<b>42,447</b>	<b>-</b>	<b>181,942</b>	<b>16%</b>
<b>Supplies</b>	<b>17,125</b>	<b>675</b>	<b>955</b>	<b>2,095</b>	<b>1,749</b>	<b>14,421</b>	<b>16%</b>
<b>Services &amp; Charges</b>							
Professional Services	184,929	15,920	15,920	78,590	44,625	124,384	33%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	29,750	7,000	15,192	2,195	4,500	10,058	66%
Travel	6,082	-	652	816	32	5,398	11%
Repairs & Maintenance	26,965	2,880	5,540	0	18,425	3,000	89%
Other Interfund Allocations	144,621	12,052	24,101	18,654	-	120,520	17%
Insurance	1,408,500	144,518	205,017	283,158	19,698	1,183,785	16%
Other Services & Charges	1,992,600	11,170	37,739	156,574	34,650	1,920,211	4%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>3,793,447</b>	<b>193,540</b>	<b>304,161</b>	<b>539,987</b>	<b>121,929</b>	<b>3,367,356</b>	<b>11%</b>
<b>Capital</b>	<b>131,576</b>	<b>100,451</b>	<b>131,165</b>	<b>-</b>	<b>259,049</b>	<b>(258,638)</b>	<b>297%</b>
<b>Total Expenditures</b>	<b>4,157,655</b>	<b>311,145</b>	<b>469,845</b>	<b>584,529</b>	<b>382,728</b>	<b>3,305,081</b>	<b>21%</b>
<b>Net</b>	<b>(184,458)</b>	<b>75,200</b>	<b>265,179</b>	<b>(201,075)</b>		<b>(66,908)</b>	
<b>Cash Balance</b>			<b>3,965,250</b>	<b>4,466,451</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	3	3
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>3</b>	<b>3</b>

**Fund Purpose:**

This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operations of Safety & Risk Management, a division of Administration & Finance.

**Explanation of Revenue Sources:**

Revenues for this fund come from other City funds that pay a share proportionate to their estimated liability expenses. Various methodologies will be used to effectively and fairly assign costs to city funds and departmental operations. In 2019, Safety & Risk costs will be allocated based on departments' budgeted FTE's. Liability and worker's compensation costs will be allocated based on two-year claims history. Business insurance costs will be allocated based on net book value of capital assets at December 31, 2017 per CAFR and capital asset records.

**Explanation of Expenditures and Significant Changes/Variations:**

The cash reserve goal in this fund is presently \$5 million. When this fund has sufficient reserves, allocations to departments may decrease. Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been brought to the attention of the Safety & Risk Department. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital was budgeted in 2018 to spend the insurance proceeds from the 2018 flood claims.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Take Home Vehicle Police	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,292	2,825	3,018	-	1,175	71%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	320	640	480	-	(640)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,000</b>	<b>1,612</b>	<b>3,465</b>	<b>3,498</b>	<b>-</b>	<b>535</b>	<b>87%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	50,000	-	-	-	-	50,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(46,000)</b>	<b>1,612</b>	<b>3,465</b>	<b>3,498</b>	<b>-</b>	<b>(49,465)</b>	
<b>Cash Balance</b>			<b>753,960</b>	<b>755,262</b>			

**Fund Purpose:**  
This fund pays for police vehicle off duty accident claims.

**Explanation of Revenue Sources:**  
This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Deductions from officers for gas and insurance are made in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are driven by the number of off duty accident claims. Claims have been minimal in this fund since it was created.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	IT / Innovation / 311 Call Center	<b>Fund Number</b>	279
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Interest Earnings	10,000	1,637	7,519	-	-	2,481	75%
Donations	-	-	-	-	-	-	0%
Other Income	45,062	6,971	20,908	21,799	-	24,154	46%
Interfund Allocation Reimb	7,991,331	665,947	1,331,861	1,131,492	-	6,659,470	17%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,046,393</b>	<b>674,555</b>	<b>1,360,288</b>	<b>1,153,291</b>	-	<b>6,686,105</b>	<b>17%</b>
<b>Expenditures by Division</b>							
311 Call Center	557,310	40,350	78,373	79,522	-	478,937	14%
Information Technology	8,635,241	527,240	1,603,073	788,304	1,593,316	5,438,852	37%
<b>Total Expenditures by Division</b>	<b>9,192,551</b>	<b>567,590</b>	<b>1,681,446</b>	<b>867,826</b>	<b>1,593,316</b>	<b>5,917,789</b>	<b>36%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,942,598	121,064	263,692	219,057	-	1,678,906	14%
Fringe Benefits	692,708	41,926	89,205	90,059	-	603,503	13%
<b>Total Personnel</b>	<b>2,635,306</b>	<b>162,990</b>	<b>352,897</b>	<b>309,116</b>	-	<b>2,282,409</b>	<b>13%</b>
<b>Supplies</b>	127,341	6,265	7,812	15,752	61,641	57,888	55%
<b>Services &amp; Charges</b>							
Professional Services	1,397,812	37,190	104,940	117,660	344,232	948,640	32%
Printing & Advertising	5,150	120	120	298	-	5,030	2%
Education & Training	77,900	125	125	6,999	-	77,775	0%
Travel	46,078	1,116	1,116	43	21,746	23,216	50%
Repairs & Maintenance	3,451,133	327,339	530,443	380,966	788,992	2,131,698	38%
Other Interfund Allocations	6,785	565	1,135	868	-	5,650	17%
Debt Service - Principal	297,927	5,012	24,963	15,844	248,568	24,396	92%
Debt Service - Interest & Fees	48,219	561	3,433	1,863	28,815	15,971	67%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	458,800	26,308	54,461	18,416	59,223	345,116	25%
Transfers Out	600,000	-	600,000	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>6,389,804</b>	<b>398,336</b>	<b>1,320,737</b>	<b>542,958</b>	<b>1,491,575</b>	<b>3,577,492</b>	<b>44%</b>
<b>Capital</b>	40,100	-	-	-	40,100	-	100%
<b>Total Expenditures</b>	<b>9,192,551</b>	<b>567,590</b>	<b>1,681,446</b>	<b>867,826</b>	<b>1,593,316</b>	<b>5,917,789</b>	<b>36%</b>
<b>Net</b>	-	-	-	-	-	<b>768,316</b>	
<b>Cash Balance</b>			<b>2,443,336</b>	<b>1,876,298</b>			

Staffing	Budget	Actual
Full Time	30	28
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>30</b>	<b>29</b>

Staffing Budget by Division
<b>311 Call Center</b> - 7 full-time employees and 1 part-time employee
<b>Innovation &amp; Technology</b> - 23 full-time employees

**Fund Purpose:**

This internal service fund tracks the cost of the Department of Innovation & Technology. The **311 Call Center** division was established to handle citizen telephone calls in an efficient and effective manner. It provides citizens with a "one-stop" shop to contact city departments with inquiries and service requests. The **Information Technology** division provides technical services to the various departments within the City and maintains the City's IT infrastructure. **The Dept of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

**Explanation of Revenue Sources:**

This fund receives revenue in the form of an interfund allocation. The cost of the 311 Call Center and the Department of Innovation & Technology is allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software renewal, and more.

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

**Centralized IT:** In 2019, the City continues to centralize IT expenditures from other departments. In the past, these consolidations have led to annual savings of over \$300k as we gained visibility into underutilized services and assets. In 2019, an additional \$671,000 of departmental costs are being charged to Fund 279 and allocated back to the respective departments. **ERP Implementation:** In 2019, \$600,000 (from prior year reserves) will be transferred to COIT Fund 404 to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million. **Mayoral Initiatives:** SB Academy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient (\$40k). IT is requesting funding to maintain and expand the quality of digital inclusion initiatives (\$137k). **CityWorks:** In 2019, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities. Based on departmental demand, IT is requesting funding to onboard the Department of Community Investment (DCI), Parks Maintenance, Forestry, Traffic & Lighting, and the Street Dept.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Self-Funded Employee Benefits	<b>Fund Number</b>	711
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100,000	22,588	47,759	42,457	-	52,241	48%
Donations	-	-	-	-	-	-	0%
Other Income	12,536,190	1,180,134	2,276,192	3,046,280	-	10,259,998	18%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,636,190</b>	<b>1,202,721</b>	<b>2,323,952</b>	<b>3,088,737</b>	<b>-</b>	<b>10,312,239</b>	<b>18%</b>
<b>Expenditures by Division</b>							
Employee Benefits	15,442,986	1,659,404	3,157,240	2,359,782	270,396	12,015,350	22%
Employee Wellness Clinic	1,180,000	2,602	6,987	17,743	1,058,669	114,344	90%
<b>Total Expenditures by Division</b>	<b>16,622,986</b>	<b>1,662,006</b>	<b>3,164,227</b>	<b>2,377,524</b>	<b>1,329,065</b>	<b>12,129,694</b>	<b>27%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>146,686</b>	<b>383</b>	<b>537</b>	<b>17,743</b>	<b>3,552</b>	<b>142,597</b>	<b>3%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,276,000	30,279	52,103	52,435	1,238,040	(14,143)	101%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	15,169,600	1,631,059	3,103,748	2,306,992	87,472	11,978,380	21%
Other Services & Charges	30,700	284	7,839	354	-	22,861	26%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>16,476,300</b>	<b>1,661,623</b>	<b>3,163,690</b>	<b>2,359,782</b>	<b>1,325,513</b>	<b>11,987,098</b>	<b>27%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>16,622,986</b>	<b>1,662,006</b>	<b>3,164,227</b>	<b>2,377,524</b>	<b>1,329,065</b>	<b>12,129,695</b>	<b>27%</b>
<b>Net</b>	<b>(3,986,796)</b>	<b>(459,285)</b>	<b>(840,275)</b>	<b>711,212</b>	<b>-</b>	<b>(1,817,456)</b>	
<b>Cash Balance</b>			<b>11,134,719</b>	<b>10,631,695</b>			

**Fund Purpose:**

This fund handles expenses relating to insurance and claims relating to employees, including medical, dental, life, flex spending, etc.

**Explanation of Revenue Sources:**

Revenues for this fund come from individual departments based on the number of employees taking health insurance based on a per employee rate as set by the Controller's office on an annual basis, as well as from employee and public safety retiree health insurance premiums.

**Explanation of Expenditures and Significant Changes/Variations:**

An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. Upon review of the health insurance fund, it was determined that it was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City is holding premiums to employees without an increase for 2019 and dropping the costs to the individual departments on a one-time basis. Likely due in large part to the near-site health clinic, the medical costs remain relatively flat year-over-year in a climate when the costs of health care are ever rising. Therefore, the City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Unemployment Compensation</b>	<b>Fund Number</b>	<b>713</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	360	786	907	-	1,214	39%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>360</b>	<b>786</b>	<b>907</b>	<b>-</b>	<b>1,214</b>	<b>39%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	933	933	565	-	59,067	2%
<b>Total Personnel</b>	<b>60,000</b>	<b>933</b>	<b>933</b>	<b>565</b>	<b>-</b>	<b>59,067</b>	<b>2%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	10,000	-	2,400	-	-	7,600	24%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>10,000</b>	<b>-</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>24%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>70,000</b>	<b>933</b>	<b>3,333</b>	<b>565</b>	<b>-</b>	<b>66,667</b>	<b>5%</b>
<b>Net</b>	<b>(68,000)</b>	<b>(574)</b>	<b>(2,547)</b>	<b>342</b>		<b>(65,453)</b>	
<b>Cash Balance</b>			<b>206,419</b>	<b>225,971</b>			

**Fund Purpose:**

This fund was established in 2011 to account for unemployment claims and outplacement services paid. All unemployment claims and outplacement services are paid through this fund.

**Explanation of Revenue Sources:**

Typically, this fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. However, beginning in Nov 2016, the charge of 0.25% of payroll costs was suspended indefinitely due to the fund's high cash reserves. The City tracks unemployment compensation claims paid and against the cash reserve balance. The allocation is forecasted to be reinstated in 2020; however, the City will continue to review whether or not the allocation needs to be brought back in 2020.

**Explanation of Expenditures and Significant Changes/Variations:**

The personnel expenditures line item is unemployment compensation claims paid out. Claims have been relatively stable. The services line item is for potential outplacement services.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Parental Leave Fund</b>	<b>Fund Number</b>	<b>714</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	173,346	12,394	25,105	-	-	148,241	14%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100	91	197	-	-	(97)	197%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>173,446</b>	<b>12,485</b>	<b>25,303</b>	<b>-</b>	<b>-</b>	<b>148,144</b>	<b>15%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	131,000	14,636	26,695	1,765	-	104,305	20%
Fringe Benefits	24,694	-	-	-	-	24,694	0%
<b>Total Personnel</b>	<b>155,694</b>	<b>14,636</b>	<b>26,695</b>	<b>1,765</b>	<b>-</b>	<b>128,999</b>	<b>17%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>155,694</b>	<b>14,636</b>	<b>26,695</b>	<b>1,765</b>	<b>-</b>	<b>128,999</b>	<b>17%</b>
<b>Net</b>	<b>17,752</b>	<b>(2,151)</b>	<b>(1,393)</b>	<b>(1,765)</b>		<b>19,145</b>	
<b>Cash Balance</b>			<b>49,844</b>	<b>(1,765)</b>			

**Fund Purpose:**

Beginning in 2018, the City offers a Parental Leave Program to its employees to provide additional paid time off for employees for the birth or adoption of a child. The Parental Leave Program is currently being developed based on the models of other progressive, best-in-class employers.

**Explanation of Revenue Sources:**

The program is funded by a 0.25% charge against gross departmental wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenditures are the wages and benefits associated with the additional paid time off for employees for the child or adoption of a child. The program was well-received in 2018 and many employees took advantage of the benefit. The City plans to continue this program.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Fire Pension</b>	<b>Fund Number</b>	<b>701</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,212,638	-	-	-	-	5,212,638	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	429	1,644	2,046	-	2,856	37%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,362	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,217,138</b>	<b>429</b>	<b>1,644</b>	<b>4,408</b>	<b>-</b>	<b>5,215,494</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,105,307	377,768	744,973	890,857	-	4,360,334	15%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>5,105,307</b>	<b>377,768</b>	<b>744,973</b>	<b>890,857</b>	<b>-</b>	<b>4,360,334</b>	<b>15%</b>
<b>Supplies</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>67</b>	<b>-</b>	<b>300</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	5,000	-	-	2	-	5,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	350	-	-	-	-	350	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,500	77	322	136	-	1,178	21%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,850</b>	<b>77</b>	<b>322</b>	<b>138</b>	<b>-</b>	<b>6,528</b>	<b>5%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>5,112,457</b>	<b>377,846</b>	<b>745,295</b>	<b>891,062</b>	<b>-</b>	<b>4,367,162</b>	<b>15%</b>
<b>Net</b>	<b>104,681</b>	<b>(377,416)</b>	<b>(743,650)</b>	<b>(886,654)</b>		<b>848,332</b>	
<b>Cash Balance</b>			<b>(427,884)</b>	<b>(422,625)</b>			

**Fund Purpose:**

This fund accounts for the operation of a pension plan for former Fire Department employees and receives reimbursement from the State of Indiana. Retiree health insurance payments are not paid through this fund; this cost is not reimbursed by the state. Retiree health payments are paid through the regular Fire Department budget.

**Explanation of Revenue Sources:**

Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

For the year 2019, there are no scheduled DROP (deferred retirement option plan) payments.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Police Pension	<b>Fund Number</b>	702
<b>Fund Type</b>	Trust Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,347,700	-	-	-	-	6,347,700	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	1,443	4,170	3,762	-	330	93%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	834	893	68	-	7,107	11%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,360,200</b>	<b>2,278</b>	<b>5,063</b>	<b>3,829</b>	<b>-</b>	<b>6,355,137</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,343,985	557,799	1,072,543	1,103,559	-	5,271,442	17%
Fringe Benefits	3,717	-	-	116	-	3,717	0%
<b>Total Personnel</b>	<b>6,347,702</b>	<b>557,799</b>	<b>1,072,543</b>	<b>1,103,675</b>	<b>-</b>	<b>5,275,159</b>	<b>17%</b>
<b>Supplies</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	5,500	-	-	-	-	5,500	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	500	-	-	-	-	500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,400	94	270	180	-	1,130	19%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>7,400</b>	<b>94</b>	<b>270</b>	<b>180</b>	<b>-</b>	<b>7,130</b>	<b>4%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>6,355,902</b>	<b>557,893</b>	<b>1,072,813</b>	<b>1,103,856</b>	<b>-</b>	<b>5,283,089</b>	<b>17%</b>
<b>Net</b>	<b>4,298</b>	<b>(555,616)</b>	<b>(1,067,749)</b>	<b>(1,100,026)</b>	<b>-</b>	<b>1,072,048</b>	
<b>Cash Balance</b>			<b>(120,165)</b>	<b>(215,027)</b>			

**Fund Purpose:**

This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana.

**Explanation of Revenue Sources:**

Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Retiree health insurance was paid from this fund through 2016; that cost was not reimbursed by the state and was transferred to the regular Police Department budget.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	City Cemetery Trust	<b>Fund Number</b>	730
<b>Fund Type</b>	Trust Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250	50	109	114	-	141	44%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>250</b>	<b>50</b>	<b>109</b>	<b>114</b>	<b>-</b>	<b>141</b>	<b>44%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>250</b>	<b>50</b>	<b>109</b>	<b>114</b>	<b>-</b>	<b>141</b>	
<b>Cash Balance</b>			<b>29,088</b>	<b>28,584</b>			

**Fund Purpose:**  
This trust fund is designated for expenses specifically for the City Cemetery.

**Explanation of Revenue Sources:**  
Revenue was originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity. This fund is managed by the Parks Department. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
There are no budgeted expenditures at this time.

**Explanation of Significant Spending on Capital Projects:**  
The City Cemetery Master Plan is funded through West Washington TIF Fund (422). See Fund 422 for details.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>Bowman Cemetery</b>	<b>Fund Number</b>	<b>731</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	784	1,716	-	-	(1,716)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	<b>784</b>	<b>1,716</b>	-	-	<b>(1,716)</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>
<b>Net</b>	-	<b>784</b>	<b>1,716</b>	-	-	<b>(1,716)</b>	
<b>Cash Balance</b>			<b>457,588</b>	-			

**Fund Purpose:**

In 2018, the trust administered by Key Bank for the maintenance of the Bowman Cemetery was terminated. The funds held in the trust were transferred to the City for the City's ongoing responsibility to care for the Bowman Cemetery in perpetuity according to Indiana law. Fund 731 was established by Ordinance No. 10638-18, dated December 10, 2018 to account for the transferred funds and to budget for the expenses the City will incur in maintaining the Bowman Cemetery.

**Explanation of Revenue Sources:**

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

Expenses will be for maintaining the Bowman Cemetery. There are no expenditures budgeted for 2019 since the fund was established after the 2019 budget was passed.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	<b>TIF - River West Development Area (Airport)</b>	<b>Fund Number</b>	<b>324</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	16,935,449	-	-	-	-	16,935,449	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	396,500	-	235,000	-	-	161,500	59%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200,000	49,539	102,688	118,224	-	97,312	51%
Donations	-	-	-	-	-	-	0%
Other Income	-	20,000	20,000	249,040	-	(20,000)	0%
Transfers In	34,000	4,758	9,674	6,842	-	24,326	28%
<b>Total Revenue</b>	<b>17,565,949</b>	<b>74,297</b>	<b>367,362</b>	<b>374,107</b>	<b>-</b>	<b>17,198,587</b>	<b>2%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	3,279,547	105,107	238,704	188,765	1,074,923	1,965,920	40%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	4,038,315	-	1,880,000	2,428,715	2,058,315	100,000	98%
Debt Service - Interest & Fees	1,198,775	-	578,289	1,013,081	618,987	1,499	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,162,865	356,428	481,398	1,505,618	1,406,437	275,030	87%
Transfers Out	4,261,018	-	1,935,488	-	-	2,325,530	45%
<b>Total Services &amp; Charges</b>	<b>14,940,520</b>	<b>461,535</b>	<b>5,113,878</b>	<b>5,136,178</b>	<b>5,158,662</b>	<b>4,667,979</b>	<b>69%</b>
<b>Capital</b>							
	<b>28,544,431</b>	<b>191,934</b>	<b>649,211</b>	<b>697,254</b>	<b>3,719,426</b>	<b>24,175,794</b>	<b>15%</b>
<b>Total Expenditures</b>	<b>43,484,951</b>	<b>653,469</b>	<b>5,763,089</b>	<b>5,833,432</b>	<b>8,878,088</b>	<b>28,843,773</b>	<b>34%</b>
<b>Net</b>	<b>(25,919,002)</b>	<b>(579,172)</b>	<b>(5,395,727)</b>	<b>(5,459,325)</b>	<b>-</b>	<b>(11,645,186)</b>	
<b>Cash Balance</b>			<b>26,333,504</b>	<b>28,055,893</b>			

**Fund Purpose:**

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River West Development Area and expenses of those funds on eligible development projects for this TIF area.

**Explanation of Revenue Sources:**

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance, sale of properties, and other miscellaneous sources.

**Explanation of Expenditures and Significant Changes/Variations:**

- This fund makes payments on the following debt:
- 2011 Downtown Central Dev Area TIF - final payment 8/1/24, (debt schedule #5)
  - 2011 Airport Dev Area TIF - final payment 8/1/24, (debt schedule #6)
  - 2014 TJX Special Taxing District - final payment 1/1/22, (debt schedule #12)
  - 2006 Main/Colfax Garage - final payment 9/15/25, (debt schedule #13)
  - 2001 Public Works Service Center Bonds - final payment 2/1/21, (debt schedule #36)
  - 2012 Fire Station/Police Dept Renovations - final payment 2/1/23, (debt schedule #39)
  - 2013 Century Center Special Tax Bonds - final payment 5/1/26, (debt schedule #62)
  - 2010 Interfund Loan from Fund 209 - final payment 8/9/20, (debt schedule #86)
  - 2015 Smart Streets Bond - final payment 2/1/37, (debt schedule #135)
  - 2018 TIF Park Bond - final payment 2/1/33, (debt schedule #169)

**Explanation of Significant Spending on Capital Projects:**

This fund is used to pay for various capital projects within the TIF district. Various projects and development opportunities include: Western Streetscape-Falcon to Dundee, local match to federal funds for Coal Line Trail project, Technology Resource Center Operations & Programming, Portage-Elwood Streetscape, Sherman-Harrison Infrastructure/Public Space, engineering and design of West Side Main Streets Implementation, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	314,425	-	-	-	-	314,425	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	3,098	6,605	9,010	-	3,395	66%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>324,425</b>	<b>3,098</b>	<b>6,605</b>	<b>9,010</b>	<b>-</b>	<b>317,820</b>	<b>2%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	479	-	-	-	-	479	0%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>479</b>	<b>0%</b>
<b>Capital</b>	<b>1,694,651</b>	<b>19,380</b>	<b>19,380</b>	<b>74,176</b>	<b>775,272</b>	<b>899,999</b>	<b>47%</b>
<b>Total Expenditures</b>	<b>1,695,130</b>	<b>19,380</b>	<b>19,380</b>	<b>74,176</b>	<b>775,272</b>	<b>900,478</b>	<b>47%</b>
<b>Net</b>	<b>(1,370,705)</b>	<b>(16,283)</b>	<b>(12,775)</b>	<b>(65,166)</b>	<b>-</b>	<b>(582,658)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,788,194</b>	<b>2,211,258</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the West Washington Development Area and expenses of those funds on eligible development projects for this TIF area.

**Explanation of Revenue Sources:**

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**

The City Cemetery Master Plan is funded through this TIF.

City Cemetery Master Plan - General Strategy

1. Redefine the Role of the City Cemetery: South Bend has a definite tilt toward recreation in the way that it utilizes its public open space. By focusing on a passive recreation approach and highlighting the artistry of the monuments, this open space will better support the adjacent active recreation spaces while strengthening a unique amenity to the neighborhood.
2. Make City Cemetery an Asset to the Surrounding Neighborhoods: Currently, the City Cemetery is isolated and difficult to find. Better connecting it to not only other nearby historic amenities, but to the surrounding community will increase use and ultimately strengthen the neighborhood.
3. Connect to the West Side Main Streets Plan: South Bend has recently undergone an extensive planning process that took an indepth analysis of two major thoroughfares, Lincoln Way West and Western Avenue, into the city. These corridors are both within a relatively close proximity to the City Cemetery and the proposed direction of the West Side Main Streets Plan should be incorporated into this process.
4. Focus on the People: A community's physical environment strongly influences the health of its residents. To counter balance disproportionate spending on green space within lower income areas, the City of South Bend is strongly focused on Environmental Justice and creating equitable spaces around the community. By addressing rampant blight in the area around the cemetery and better connecting this open space to active recreation and historically significant elements in the area, a stronger, more vibrant, and healthier community will emerge.
5. Showcase the History: The history of the City Cemetery is undeniable; from the artistic wrought iron gate to the stone monuments to the unique landmarks throughout its 21 acres. It contains elements that have local and national significance, such as the gravesite of Schuyler Colfax, the 17th Vice President of the United States.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>TIF - River East Development Area (NE Dev)</b>	<b>Fund Number</b>	<b>429</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,808,805	-	-	-	-	2,808,805	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	57,000	18,856	39,674	33,864	-	17,326	70%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,548	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,865,805</b>	<b>18,856</b>	<b>39,674</b>	<b>37,412</b>	<b>-</b>	<b>2,826,131</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	80,802	-	11,893	37,713	56,226	12,683	84%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	790	-	-	(790)	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>80,802</b>	<b>-</b>	<b>12,683</b>	<b>37,713</b>	<b>56,226</b>	<b>11,893</b>	<b>85%</b>
<b>Capital</b>	<b>12,121,180</b>	<b>-</b>	<b>-</b>	<b>342,379</b>	<b>5,041,363</b>	<b>7,079,817</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>12,201,982</b>	<b>-</b>	<b>12,683</b>	<b>380,093</b>	<b>5,097,589</b>	<b>7,091,710</b>	<b>42%</b>
<b>Net</b>	<b>(9,336,177)</b>	<b>18,856</b>	<b>26,991</b>	<b>(342,680)</b>	<b>-</b>	<b>(4,265,579)</b>	
<b>Cash Balance</b>			<b>11,018,630</b>	<b>8,434,462</b>			

**Fund Purpose:**  
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed during the 2014 TIF re-alignment. This fund was formerly known as the Northeast TIF.

**Explanation of Revenue Sources:**  
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**  
Various projects and development opportunities include: Completion of the City's commitment to the Wharf (Three Twenty Cascades) and JC Lauber (Greater Lowell Holdings) projects, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	TIF - Southside Development #1	<b>Fund Number</b>	430
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,229,283	-	-	-	-	2,229,283	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	15,608	34,224	30,732	-	(4,224)	114%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,259,283</b>	<b>15,608</b>	<b>34,224</b>	<b>30,732</b>	<b>-</b>	<b>2,225,059</b>	<b>2%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	493,532	1,897	138,468	10,896	76,243	278,821	44%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>493,532</b>	<b>1,897</b>	<b>138,468</b>	<b>10,896</b>	<b>76,243</b>	<b>278,821</b>	<b>44%</b>
<b>Capital</b>	<b>9,859,196</b>	<b>69,060</b>	<b>366,173</b>	<b>2,025</b>	<b>1,337,177</b>	<b>8,155,846</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>10,352,728</b>	<b>70,957</b>	<b>504,641</b>	<b>12,921</b>	<b>1,413,420</b>	<b>8,434,667</b>	<b>19%</b>
<b>Net</b>	<b>(8,093,445)</b>	<b>(55,349)</b>	<b>(470,417)</b>	<b>17,811</b>	<b>-</b>	<b>(6,209,608)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>8,982,072</b>	<b>7,854,394</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Southside Development Area #1 and expenses of those funds on eligible development projects for this TIF area.

**Explanation of Revenue Sources:**  
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**  
Various projects and development opportunities include: South East Master Plan Implementation, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	<b>TIF - Douglas Road</b>	<b>Fund Number</b>	<b>435</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	351	769	692	-	(769)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	<b>351</b>	<b>769</b>	<b>692</b>	-	<b>(769)</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>	<b>208,000</b>	-	-	-	-	<b>208,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>208,000</b>	-	-	-	-	<b>208,000</b>	<b>0%</b>
<b>Net</b>	<b>(208,000)</b>	<b>351</b>	<b>769</b>	<b>692</b>		<b>(208,769)</b>	
<b>Cash Balance</b>			<b>205,044</b>	<b>201,491</b>			

**Fund Purpose:**

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Douglas Road Development Area and expenses of those funds on eligible development projects for this TIF area. The Douglas Road TIF was established to develop the road and area near the border between South Bend and Mishawaka.

**Explanation of Revenue Sources:**

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**

In 2017, the inter-fund debt to Major Moves Fund 412 (debt schedule #64) was paid off. The remaining cash will be spent on additional projects or returned to St. Joseph County. Then the fund will be closed.

**Explanation of Significant Spending on Capital Projects:**

Expect to work with St Joseph County to complete work on northbound right turn lane from State Road 23 onto Douglas Road.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	TIF - River East Residential (NE Res)	<b>Fund Number</b>	436
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	4,260,716	-	-	-	-	4,260,716	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	4,846	10,150	5,385	-	3,850	73%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,274,716</b>	<b>4,846</b>	<b>10,150</b>	<b>5,385</b>	-	<b>4,264,566</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	9,047	-	-	-	-	9,047	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	392,522	194,201	194,201	861,241	-	198,321	49%
Debt Service - Interest & Fees	102,306	52,463	52,463	1,248,395	-	49,843	51%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	3,771,125	-	1,883,253	-	-	1,887,872	50%
<b>Total Services &amp; Charges</b>	<b>4,275,000</b>	<b>246,664</b>	<b>2,129,917</b>	<b>2,109,636</b>	-	<b>2,145,083</b>	<b>50%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,275,000</b>	<b>246,664</b>	<b>2,129,917</b>	<b>2,109,636</b>	-	<b>2,145,083</b>	<b>50%</b>
<b>Net</b>	<b>(284)</b>	<b>(241,818)</b>	<b>(2,119,767)</b>	<b>(2,104,251)</b>	-	<b>2,119,483</b>	-
<b>Cash Balance</b>	-	-	<b>869,427</b>	<b>1,382,992</b>	-	-	-

**Fund Purpose:**  
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Residential Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed as part of the TIF re-alignment during 2015. The fund was formerly known as the Northeast Residential TIF.

**Explanation of Revenue Sources:**  
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (760) which makes the debt payments. The \$9K in other funding will cover mandatory administrative costs related to TIF neutralization calculations.

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 2019**

<b>Fund Name</b>	Revelopment Retail Area (Leighton Plaza)	<b>Fund Number</b>	425
<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	14	183	614	-	(183)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	20,927	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	<b>14</b>	<b>183</b>	<b>21,541</b>	-	<b>(183)</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	1,499	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	2,401	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	2,978	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	3,936	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>9,315</b>	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>10,813</b>	-	-	<b>0%</b>
<b>Net</b>	-	<b>14</b>	<b>183</b>	<b>10,728</b>		<b>(183)</b>	
<b>Cash Balance</b>			<b>8,569</b>	<b>187,462</b>			

**Fund Purpose:**  
This fund is used for South Bend downtown retail space property management.

**Accounting Methodology:**  
Revenue and expenditures are reported one month in arrears.

**Explanation of Revenue Sources:**  
This fund received revenue from the rental of property in downtown South Bend.

**Explanation of Expenditures and Significant Changes/Variations:**  
The property sold in June 2018. The fund will be closed and the balance transferred to the Parks & Recreation Fund (201) to help pay for the maintenance of Leighton Plaza.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Redevelopment General	<b>Fund Number</b>	433
<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	70,356	-	-	-	-	70,356	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	1,059	2,317	30	-	(1,317)	232%
Donations	1,000,000	-	-	-	-	1,000,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,071,356</b>	<b>1,059</b>	<b>2,317</b>	<b>30</b>	<b>-</b>	<b>1,069,039</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	4,500	-	-	-	-	4,500	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	1,069,500	-	-	-	-	1,069,500	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,074,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,074,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,074,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,074,000</b>	<b>0%</b>
<b>Net</b>	<b>(2,644)</b>	<b>1,059</b>	<b>2,317</b>	<b>30</b>	<b>-</b>	<b>(4,961)</b>	
<b>Cash Balance</b>			<b>617,942</b>	<b>7,421</b>			

**Fund Purpose:**  
 Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.  
 - The Redevelopment Commission was established to address conditions associated with blight and the underutilization of land and/or barriers to development. The Commission operates within the city limits. They study areas of the city, identify problem areas and develop a strategic plan for eliminating blight and bringing about new development within those areas. A primary focus is on the expansion of tax base and the creation of new jobs within South Bend.  
 - There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. In addition, one member of the South Bend Community School Corporation Board of School Trustees is appointed by the Mayor as a non-voting adviser to the Commission.

**Explanation of Revenue Sources:**  
 Beginning in 2018, the City of South Bend will receive payments from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City (this is not technically PILOT for financial reporting purposes). In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State. In 2018, the remaining cash balance in the Economic Development Commission Revenue Bonds Fund 281 was transferred to this fund when the bonds were paid off. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
 As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,487	1,074	2,348	2,461	-	6,139	28%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,487</b>	<b>1,074</b>	<b>2,348</b>	<b>2,461</b>	<b>-</b>	<b>6,139</b>	<b>28%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>625,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>625,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,000</b>	<b>0%</b>
<b>Net</b>	<b>(616,513)</b>	<b>1,074</b>	<b>2,348</b>	<b>2,461</b>	<b>-</b>	<b>(618,861)</b>	
<b>Cash Balance</b>			<b>626,380</b>	<b>615,526</b>			

**Fund Purpose:**  
This fund is used to account for the collection of a special state tax distribution and the expenses for improvements at Innovation Park and Ignition Park, the city's dual-campus technology park.

**Explanation of Revenue Sources:**  
This fund receives a special state tax distribution. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Funding can be used in Ignition Park to continue build-out and expand the infrastructure of that industrial park in the City of South Bend. As we move forward, we expect the majority of these funds will be used for the Technology Resource Center.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	677	1,481	1,552	-	4,519	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>677</b>	<b>1,481</b>	<b>1,552</b>	<b>-</b>	<b>4,519</b>	<b>25%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	50,000	-	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(44,000)</b>	<b>677</b>	<b>1,481</b>	<b>1,552</b>	<b>-</b>	<b>(45,481)</b>	
<b>Cash Balance</b>			<b>395,023</b>	<b>388,179</b>			

**Fund Purpose:**  
This fund was originally established to account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone. In the past, majority of revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013.

**Explanation of Revenue Sources:**  
Currently, this fund only receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	183,000	-	-	10,979	-	183,000	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,000	-	-	3,703	-	27,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>14,682</b>	<b>-</b>	<b>210,000</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	45,000	-	-	4,985	-	45,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	112,000	-	-	847	-	112,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>157,000</b>	<b>-</b>	<b>-</b>	<b>5,832</b>	<b>-</b>	<b>157,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>-</b>	<b>-</b>	<b>5,832</b>	<b>-</b>	<b>157,000</b>	<b>0%</b>
<b>Net</b>	<b>53,000</b>	<b>-</b>	<b>-</b>	<b>8,850</b>	<b>-</b>	<b>53,000</b>	<b>0%</b>
<b>Cash Balance</b>			<b>1,632,491</b>	<b>2,933,618</b>			

**Fund Purpose:**  
The Industrial Revolving Fund is a loan fund for small businesses. It is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administrative services. The fund is reported in the City's Comprehensive Annual Financial Report (CAFR) and was integrated into the City's formal accounting system during 2017. A City cash reserve target has not been established for the fund, but it operates under federal guidelines with respect the amount of loans and cash balances that must be maintained.

**Accounting Methodology:**  
The accounting records are maintained in trustee bank accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**  
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenses include legal costs, staff contract costs, and professional services necessary to properly oversee operations and review new and outstanding loans.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	1,781	3,908	4,165	-	10,092	28%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>1,781</b>	<b>3,908</b>	<b>4,165</b>	<b>-</b>	<b>10,092</b>	<b>28%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	14,000	1,781	3,621	2,561	-	10,379	26%
<b>Total Services &amp; Charges</b>	<b>14,000</b>	<b>1,781</b>	<b>3,621</b>	<b>2,561</b>	<b>-</b>	<b>10,379</b>	<b>26%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>14,000</b>	<b>1,781</b>	<b>3,621</b>	<b>2,561</b>	<b>-</b>	<b>10,379</b>	<b>26%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>288</b>	<b>1,604</b>	<b>-</b>	<b>(287)</b>	
<b>Cash Balance</b>			<b>1,040,462</b>	<b>1,040,462</b>			

**Fund Purpose:**  
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 Airport Development Area TIF Redevelopment Authority bonds (debt schedule #6) for the airport taxable project.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. Interest earned on the fund balance is transferred out to River West TIF Fund 324.

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve will be used towards the last debt service payment due August 1, 2024.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Coveleski Debt Service Reserve	<b>Fund Number</b>	317
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,010	-	1,076	2,076	-	934	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,010</b>	<b>-</b>	<b>1,076</b>	<b>2,076</b>	<b>-</b>	<b>934</b>	<b>54%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	525,000	527,517	527,517	-	-	(2,517)	100%
<b>Total Services &amp; Charges</b>	<b>525,000</b>	<b>527,517</b>	<b>527,517</b>	<b>-</b>	<b>-</b>	<b>(2,517)</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>525,000</b>	<b>527,517</b>	<b>527,517</b>	<b>-</b>	<b>-</b>	<b>(2,517)</b>	<b>100%</b>
<b>Net</b>	<b>(522,990)</b>	<b>(527,517)</b>	<b>(526,442)</b>	<b>2,076</b>	<b>-</b>	<b>3,451</b>	
<b>Cash Balance</b>				<b>519,267</b>			

**Fund Purpose:**  
This fund was established in 2010 to collect reserve monies as stipulated in the 2010 Coveleski Stadium Recovery Zone Economic Development Bond covenants (debt schedule #81).

**Explanation of Revenue Sources:**  
The fund only receives interest earnings revenue.

**Explanation of Expenditures and Significant Changes/Variations:**  
The final bond debt service payment was January 15, 2019. The remaining cash balance in this fund will be transferred to the Professional Sports Development Area (PSDA) Fund (377) to be used for capital projects within the PSDA district.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	SBCDA 2003 Debt Reserve	<b>Fund Number</b>	328
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	2,977	6,534	6,964	-	13,466	33%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20,000</b>	<b>2,977</b>	<b>6,534</b>	<b>6,964</b>	<b>-</b>	<b>13,466</b>	<b>33%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	20,000	2,977	6,053	4,281	-	13,947	30%
<b>Total Services &amp; Charges</b>	<b>20,000</b>	<b>2,977</b>	<b>6,053</b>	<b>4,281</b>	<b>-</b>	<b>13,947</b>	<b>30%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>20,000</b>	<b>2,977</b>	<b>6,053</b>	<b>4,281</b>	<b>-</b>	<b>13,947</b>	<b>30%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>481</b>	<b>2,682</b>	<b>-</b>	<b>(481)</b>	
<b>Cash Balance</b>			<b>1,739,495</b>	<b>1,739,495</b>			

**Fund Purpose:**  
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 South Bend Downtown Central Development Area TIF Redevelopment Authority bonds (debt schedule #5) for the Palais Royale project.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. Interest earned on the fund balance is transferred out to River West TIF Fund 324.

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve will be used towards the last debt service payment due August 1, 2024.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	<b>2018 TIF Park Bond Debt Service Reserve</b>	<b>Fund Number</b>	<b>351</b>
<b>Fund Type</b>	<b>Debt Service Funds</b>	<b>Date Updated</b>	<b>3/15/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	1,709	3,739	-	-	(2,739)	374%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>1,709</b>	<b>3,739</b>	<b>-</b>	<b>-</b>	<b>(2,739)</b>	<b>374%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>1,000</b>	<b>1,709</b>	<b>3,739</b>	<b>-</b>	<b>-</b>	<b>(2,739)</b>	
<b>Cash Balance</b>			<b>996,959</b>	<b>-</b>			

**Fund Purpose:**

This fund is used to hold the debt service reserve for the Redevelopment District Bonds, Series 2018 (debt schedule #169). The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

- The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund 452 and will be used towards the approved capital projects (see Fund 452).

- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues.

**Explanation of Revenue Sources:**

At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve until the bonds are paid off.

**Explanation of Expenditures and Significant Changes/Variations:**

Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	388	388	471	-	2,312	14%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,869,500	1,233,878	1,233,878	249,500	-	1,635,622	43%
<b>Total Revenue</b>	<b>2,872,200</b>	<b>1,234,266</b>	<b>1,234,266</b>	<b>249,971</b>	<b>-</b>	<b>1,637,934</b>	<b>43%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	1,725,000	-	-	-	-	1,725,000	0%
Debt Service - Interest & Fees	1,136,269	-	-	-	-	1,136,269	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,861,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,861,269</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,861,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,861,269</b>	<b>0%</b>
<b>Net</b>	<b>10,931</b>	<b>1,234,266</b>	<b>1,234,266</b>	<b>249,971</b>	<b>-</b>	<b>(1,223,335)</b>	
<b>Cash Balance</b>			<b>1,444,758</b>	<b>772,202</b>			

**Fund Purpose:**  
The South Bend Redevelopment Authority Funds records debt service payments received by the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR).

**Accounting Methodology:**  
The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Revenue Sources:**  
The South Bend Redevelopment Authority receives debt service payments from the City and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**  
This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt includes:  
- 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (324), final payment 5/1/26, (debt schedule #62)  
- 2015 Eddy Street Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (436), final payment 2/15/33, (debt schedule #54)  
2018 - The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COIT Fund (404).  
The 2008/2015 Eddy Street Commons Refunding Bonds (debt schedule #54) were paid off early. The final payment was 2/15/18. The remaining cash balance at the trustee bank (\$60.85) was deposited into the River East Residential TIF Fund (436).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2019**

<b>Fund Name</b>	Smart Streets Debt Service	<b>Fund Number</b>	756
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	3/15/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	440	440	292	-	2,060	18%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,715,500	857,500	857,500	856,500	-	858,000	50%
<b>Total Revenue</b>	<b>1,718,000</b>	<b>857,940</b>	<b>857,940</b>	<b>856,792</b>	<b>-</b>	<b>860,060</b>	<b>50%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	970,000	-	-	-	-	970,000	0%
Debt Service - Interest & Fees	741,369	-	-	-	-	741,369	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,711,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,711,369</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,711,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,711,369</b>	<b>0%</b>
<b>Net</b>	<b>6,631</b>	<b>857,940</b>	<b>857,940</b>	<b>856,792</b>	<b>-</b>	<b>(851,309)</b>	
<b>Cash Balance</b>			<b>2,584,730</b>	<b>2,575,437</b>			

**Fund Purpose:**  
The Smart Streets Debt Service Fund records debt service payments made on the 2015 Smart Streets bond that had a par amount of \$25,000,000. The Smarts Streets project converted a number of downtown streets from one-way to two-way traffic and added amenities such as larger sidewalks, bicycle lanes, street trees to increase the attractiveness and economic vitality of the downtown area.

**Accounting Methodology:**  
The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. November and December activity are both posted in December.

**Explanation of Revenue Sources:**  
The River West TIF Fund (324) transfers money into this fund semi-annually to cover debt service payments. The trustee bank receives the payments from the City and passes them through to the bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**  
The final payment is due February 1, 2037 (debt schedule #135). The debt service reserve amount will be used towards the last debt service payment. Capital expenditures of this bond are tracked in the Smart Streets Bond Capital Fund (753).